

of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such Stamped Paper, so damaged, spoiled, or rendered unfit for use, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper, on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee or to any adhesive Stamp.

Clause 2.—The owner of any Stamp which shall be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application for renewal to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

Clause 3.—In any case in which under this Section a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, repay to the party making the application the amount of such Stamp in money.

LI. Clause 1.—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immovable, not being a share of any Banking Corporation or Joint Stock Company when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person. Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force, and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. If the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

Clause 2.—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing, any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding Clause of this Section.

LII. No person shall be proceeded against Prosecution only for any offence affecting the to be by Collector of Public Revenue under this Act, Stamp Revenue, &c. except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.

LIII. Every offence punishable by this Act Offences cognizable may be tried by any Officer by Magistrate or exercising the powers of a Magistrate of the First Class as defined in the Code of Criminal Procedure or by a Justice of the Peace.

LIV. If any person sentenced to a fine under Imprisonment in the provisions of this Act, case of non-payment shall not pay the fine to which of fine. he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

LV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded Rewards to informers. by the Magistrate or Justice of the Peace imposing the fine to the informer.

LVI. Throughout this Act and the Schedules Interpretation. "Stamp." annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; and by the "Value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" includes a Hoon-dee or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed whether under a Seal or not. The word "Paper" includes Parchment, Vellum, or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section IV. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number. Words importing the masculine gender shall include females. The word "Month" means a Calendar month. The words "British Territories in India" denote the Territories vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better government of India."

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LVII. This Act shall come into force on the 1st day of June 1862.

SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.

	PROPER STAMPS.
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties ...	1 Rupee.
NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.	
If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower ...	The same Stamp as prescribed by this Schedule for such Instrument.
2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule ...	The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...	The same Stamp as for a Lease for the same property on the same terms and conditions.
Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute or Memorandum bearing the proper Stamp, and not otherwise.	
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—	
If the amount advanced do not exceed 50 Rupees ...	Rupees. Annas. 0 1
If it exceed 50 Rupees but do not exceed 100 Rupees ...	0 2
If it exceed 100 Rupees but do not exceed 200 Rupees ...	0 4
If it exceed 200 Rupees but do not exceed 500 Rupees ...	0 8
If it exceed 500 Rupees ...	1 0
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards ...	1 Anna.
EXEMPTIONS.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandize.	
6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port ...	8 Annas.
Beyond the limits of the Port ...	1 Rupee.
7. Agreement for service or personal employment by the month or for any longer period—	
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees ...	1 Anna.
If the amount so secured exceed 5 Rupees but do not exceed 20 Rupees ...	4 Annas.
If the amount so secured exceed 20 Rupees but do not exceed 50 Rupees ...	8 Annas.
In any other case ...	1 Rupee.

		PROPER STAMPS.		
EXEMPTION.				
Agreement for service or personal employment for any period less than a month.				
8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet	...	1 Rupee.		
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—	...			
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of value less than eight Rupees	...	The same Stamp as the original Deed.		
In any other case	...	8 Rupees.		
EXEMPTION.				
Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument; or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.				
10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—	...			
If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees	...	1 Anna.		
If payable at sight or at any period not exceeding one year after date or sight—		If drawn singly.	If drawn in a set of two, each to be stamped.	If drawn in a set of three, each to be stamped.
		Rs. As.	Rs. As. P.	Rs. As.
When not exceeding	100 Rupees	0 1	0 1 0	0 1
When exceeding 100 and not exceeding	250	0 3	0 2 0	0 1
" 250	500	0 6	0 3 0	0 2
" 500	1,000	0 12	0 6 0	0 4
" 1,000	2,500	1 8	0 12 0	0 8
" 2,500	5,000	3 0	1 8 0	1 0
" 5,000	10,000	6 0	3 0 0	2 0
" 10,000	20,000	12 0	6 0 0	4 0
" 20,000	30,000	18 0	9 0 0	6 0
And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped, 3 Rupees in addition; if drawn in a set of three, each to be stamped, 2 Rupees in addition.				
If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount.				
If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.				
If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.				
If payable at a period exceeding one year after date or sight		The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.		
11. Bill of Lading of or for any goods to be exported	...	4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.		
Bill of Sale.—See Conveyance and Mortgage.				
12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—				

				PROPER STAMPS.	
				Rupees.	Annas.
If for any sum not exceeding	25 Rupees	...		0	2
Above 25 Rupees and not exceeding	50	"	...	0	4
" 50	100	"	ditto	0	8
" 100	200	"	ditto	1	0
" 200	300	"	ditto	2	0
" 300	500	"	ditto	4	0
" 500	700	"	ditto	5	0
" 700	1,000	"	ditto	6	0
" 1,000	2,000	"	ditto	10	0
" 2,000	3,000	"	ditto	15	0
" 3,000	5,000	"	ditto	25	0
" 5,000	10,000	"	ditto	35	0
" 10,000	20,000	"	ditto	60	0
" 20,000	40,000	"	ditto	100	0
" 40,000	60,000	"	ditto	125	0
" 60,000	80,000	"	ditto	150	0
" 80,000	1,00,000	"	ditto	200	0
And for every further part of	1,00,000	"	...	100	0
And for every further	1,00,000	"	...	200	0
13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month				1	0
If such loan is for a period exceeding one month and not exceeding two months				2	0
If such loan is for a period exceeding two months and not exceeding three months				4	0
If such loan is for a period exceeding three months				The same Stamp as prescribed by Article 12 for a Bond of the same amount.	
14. Bond or other Obligation concerning respondentia and bottomry				The same Stamp as prescribed by Article 12 for a Bond for the like amount.	
15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued				The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.	
16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period				The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.	
17. Bond or other Obligation when the amount of the money to be secured is not specified				An optional Stamp—See Section XXVII of the Act.	
When the amount is limited to a certain sum				The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.	
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule.				An optional Stamp—See Section XXVII of the Act.	
19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant, or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand				The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.	
20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company				1 Anna.	

PROPER STAMPS.

21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ... } 2 Rupees.

22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ... } 8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ... } 1 Rupee.

Above	100 Rupees and not exceeding	200 Rupees	...
"	200 "	ditto 400 "	...
"	400 "	ditto 800 "	...
"	800 "	ditto 1,200 "	...
"	1,200 "	ditto 2,000 "	...
"	2,000 "	ditto 3,000 "	...
"	3,000 "	ditto 4,000 "	...
"	4,000 "	ditto 5,000 "	...
"	5,000 "	ditto 7,500 "	...
"	7,500 "	ditto 10,000 "	...
"	10,000 "	ditto 20,000 "	...
"	20,000 "	ditto 40,000 "	...
"	40,000 "	ditto 60,000 "	...
"	60,000 "	ditto 80,000 "	...
"	80,000 "	ditto 1,00,000 "	...
And for every further		50,000 "	...
Or part thereof			...

Rupees.	Annas.
2	0
4	0
8	0
12	0
20	0
30	0
40	0
50	0
75	0
100	0
150	0
200	0
300	0
400	0
500	0
200	0
100	0

24. Conveyance when the consideration is an annuity ...

The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ...

The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

If no value appear on the face of the Conveyance ...

50 Rupees.

26. Conveyance or Transfer of a Share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees, per Share ...

4 Annas.

When it exceeds 100 Rupees and does not exceed 200 Rupees ...

8 Annas.

When it exceeds 200 Rupees and does not exceed 300 Rupees ...

12 Annas.

When it exceeds 300 Rupees and does not exceed 400 Rupees ...

1 Rupee.

and for every 100 Rupees a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.

EXEMPTION.

All transfers of subscription to any of the Government Loans or other Government Securities.

27. CO-PARTNERSHIP.—Deed or other Instrument of— ...

8 Rupees.

28. COPY.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ...

The same Duty as the original when such Duty does not exceed 8 annas.

If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...

1 Rupee.

	PROPER STAMPS.
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable on the original exceed 50 Rupees ...	5 Rupees.
NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.	
29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet ...	5 annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ...	1 Rupee.
31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...	The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 annas; otherwise 8 annas per sheet.
32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...	8 annas.
For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...	See Schedule B.
EXEMPTION.	
Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.	
33. Counterpart of a lease ...	The same Stamp as for such lease.
EXEMPTION.	
Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.	
(For Madras.)	
Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.	
A counterpart of a lease includes a kubuleut and the like.	
34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with <i>ad valorem</i> Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes ...	10 Rupees.
35. Deed of Gift or Dower whether to take effect on the instant, or at a future period, determinate or indeterminate ...	The same Stamp as for a Conveyance.
36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule ...	1 Rupee.
37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...	The same Duty as the original when such Duty does not exceed 8 annas.
If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees ...	1 Rupee.

PROPER STAMPS.

If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...

2 Rupees.

If the Duty chargeable on the original exceed 50 Rupees ...

5 Rupees.

Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.

38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...

The same Stamp as for a Conveyance.

39. LEASE.—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...

The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

When the lease is for a period not exceeding one year.

When the lease is for a period exceeding one year.

Where the rent calculated for a whole year shall not exceed in value 24 Rupees

Exceeding 24 Rupees but not exceeding 50 Rupees. ...

"	50	"	"	100	"
"	100	"	"	250	"
"	250	"	"	500	"
"	500	"	"	1,000	"
"	1,000	"	"	2,000	"
"	2,000	"	"	4,000	"
"	4,000	"	"	6,000	"
"	6,000	"	"	10,000	"
"	10,000	"	"	25,000	"
"	25,000	"	"	50,000	"

and for every additional 25,000 or for any part of every additional 25,000 Rupees ...

41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...

The same Stamp as for a lease for a period exceeding one year.

42. Any lease of any land, house, or other real property, stipulating for a rent, granted in consideration of a fine or premium ...

A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.

EXEMPTIONS.

Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras, subject to the payment of Revenue to Government.

43. Letter, or Power of Attorney, not being of the kinds provided for in Schedule B. ...

4 Rupees.

If the Letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees ...

1 Rupee.

44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act ...

The same Stamp as for a Bond.

If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...

Rupees.	Annas.
4	0

If given as such collateral security as above-mentioned ...

5	0
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NOTE.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits, or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities ...

See Schedule B.

		PROPER STAMPS.	
		Rupees.	Annas.
45. Letter of license from a creditor to his debtor ...		8	0
46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time ...	The same Stamp as for a Bond for the payment of the amount due or lent.		
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property ...	The same Stamp as for a Promissory Note.		
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an Annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...	The same Stamp as for a Bond for the payment of the total amount assured, or for the <i>bond fide</i> value.		
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein given for the security of an Annuity for an indefinite period, such as a Life Annuity ...	The same Stamp as for ten times the annual payment.		
Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum ...	The same Stamp as for a Deed of Mortgage of such limited sum.		
Where the total amount secured by the Mortgage is unlimited ...	An optional Stamp—See Section XXVII of the Act.		
50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where from any other cause the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...	The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.		
NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped ...	The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.		
EXEMPTION.			
Letter of Hypothecation accompanying a Bill of Exchange.			
51. MORTGAGED PROPERTY.—Re-conveyance of—	The same Stamp as for an Assignment.		
52. MORTGAGED PROPERTY.—Release of an equity of redemption of—	The same Stamp as for a Conveyance.		
53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule ...		Rupees.	Annas.
54. Partition by private Agreement or made by a Public Officer, of an estate or property, real, or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—		2	0
When the sharer's portion does not exceed one hundred Rupees in value ...		0	8
Exceeding 100 Rupees and not exceeding 200 Rupees.		1	0
“ 200 “ ditto 400 “		2	0
“ 400 “ ditto 600 “		4	0
“ 600 “ ditto 800 “		6	8
“ 800 “ ditto 1,000 “		8	0
And for every additional four hundred Rupees, or part thereof ...		2	0
When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...	A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.		

	PROPER STAMPS.	
55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—		
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ... }	<i>Rupees.</i> 0	<i>Annas.</i> 8
56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.		
If the whole sum insured shall not exceed one thousand Rupees ...	<i>Annas.</i> 8	<i>Annas.</i> 4
If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly; and if executed in a set of two, four annas for each number.		
	<i>Annas.</i> 8	<i>Annas.</i> 4
Where the premium shall exceed two per cent on the sum insured, if the whole sum shall not exceed one thousand Rupees ...		
If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.		
If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.		
NOTE.—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.		
Promissory Note.—See Bill of Exchange.		
57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain ... }	The same Stamp as for a Bond for the payment of the whole amount.	
58. Protest of any Bill of Exchange or Promissory Note for any sum of money ... }	<i>Rupees.</i> 2	<i>Annas.</i> 0
59. Protest of any Commander or Master of a vessel ... }	2	0
60. Protest, Notice of intention of—of any Commander or Master of a vessel ... }	0	8
61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees ... }	0	1
GENERAL EXEMPTIONS.		
Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.		

PROPER STAMPS.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

- | | |
|---|---|
| 62. Release to an Executor or Trustee from his trust ... | |
| 63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed or other Instrument per sheet ... | } |
| 64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever. ... | |
| 65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel. ... | } |
| 66. WARRANT. Bonded Warehouse— ... | |

Rupees.	Annas.
10	0
0	8

The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXVII of the Act.

1 Anna.
8 Annas.

GENERAL EXEMPTIONS.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

Note.—The foregoing exemption does not extend to any Deed, Instrument, or Writing, executed by a Court of Wards Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner, or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

Note.—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more

PROPER STAMPS.

Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

SCHEDULE B.

Referred to in Section XXX of the Act, containing the Specification of Duties chargeable on Law Papers.

Application.—See Razeenamah.

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (*for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Madras.*) ...

1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority ...

Rupees.	Annas.
0	8

EXEMPTION.

Bail Bonds in Criminal cases, Recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees ...

4 Rupees.

If exceeding 500 Rupees, but not exceeding 1,000 Rupees...

8 Rupees.

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees ...

4 Rupees.

The party to whom such Certificate is granted, or his heir or representative shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal ...

1 Rupee.

Rupees.	Annas.
4	0
0	8
1	0

If passed in the Sudder Court in any suit or appeal ...

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court ...

If passed by the Sudder Court ...

If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.

PROPER STAMPS.

EXEMPTION.

Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees when such copy is taken out of the Court making the same.

6. Copy of any Revenue or Judicial Proceeding or Order not provided for in Article 5 or falling under the exemption to that article, or Copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office, for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet ...

7. Copy of any Deed, Instrument, or Writing stamped in accordance with Schedule A annexed to this Act when left on proceedings in place of the original withdrawn ...

<i>Rupees.</i>	<i>Annas.</i>
0	8

The same Stamp as the original when such Stamp does not exceed 8 annas; otherwise a Stamp of 8 annas per sheet.

EXEMPTION.

Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A.

Letters of Administration.—See Probate.

8. Mooktarnamah, Wakalutnamah, and other power, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue Authority, or before the Revenue Authorities—

When presented to the Sudder Court ...	}	<i>Rupees.</i>	<i>Annas.</i>
When presented to the Board of Revenue or other Chief Controlling Revenue Authority ...		2	0
When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority ...		2	0
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer...		1	0
		0	8

EXEMPTIONS.

Mooktarnamahs executed by an Officer or Soldier of the Army.

No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.

9. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having by any law the force of a Decree; and petition or application presented to any Civil Court shall be written upon Stamp Paper of the following value, namely—

When presented to the Sudder Court ...	2	0
When presented to any Court below the Sudder Court ...	0	8

SPECIAL RULE FOR BENGAL.

10. Petition of Appeal to the Board of Revenue or other Chief Controlling Revenue Authority ...	}	2	0
Any other petition or application to the Board of Revenue or other Chief Controlling Revenue Authority ...		1	0
Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule presented to any other Criminal Court, or to any other Revenue Office ...		0	8

PROPER STAMPS.

GENERAL EXEMPTIONS.

Petition or application presented to any Moonsiff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (*for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds*), or to any Court of Small Causes constituted under Act XLII of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter*) in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859 (*to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal*.)

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkeedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented, pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

EXEMPTION FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to suits cognizable by Collectors in the Presidency of Bombay.

11. PLAINT OR APPEAL.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing—

If the amount or value of the property claimed does not exceed 16 Rupees.

Above	16 Rupees and not exceeding	32	"
"	32	64	"
"	64	150	"
"	150	300	"
"	300	800	"
"	800	1,600	"
"	1,600	3,000	"
"	3,000	5,000	"
"	5,000	10,000	"
"	10,000	15,000	"
"	15,000	25,000	"
"	25,000	50,000	"
"	50,000	1,00,000	"
"	1,00,000		"

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees

If it exceed 8 Rupees but do not exceed 16 Rupees ...

If it exceed 16 Rupees but do not exceed 32 Rupees ...

If it exceed 32 Rupees ...

Rupees.	Annas.
1	0
2	0
4	0
8	0
16	0
32	0
50	0
100	0
150	0
250	0
350	0
500	0
700	0
1,000	0
2,000	0

0 4

0 8

1 0

The same Stamp as for a suit in any other Court.

PROPER STAMPS.

In suits for possession instituted under Section XV Act XIV of 1859

A Stamp of one-fourth the value prescribed in the foregoing scale.

NOTE.—(a). In suits for lands paying Revenue to Government, not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependant Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for lands exempt from the payment of Revenue the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under-tenants of the land.

(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in land paying Revenue to Government or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g). In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of Government Revenue or rent of land paying Revenue to Government or of money in the hands of an Agent of such land the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act relating to lands paying Revenue to Government the statement of claim shall be written on paper bearing a Stamp of the value of 8 annas.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII. 1827 of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts) or under Act XI of 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal.)

13. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say:—

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer

Rupees. Annas.
4 0

To be charged as in Petitions where Petitions are required to bear a Stamp.

PROPER STAMPS.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1827 of the Bombay Code (for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the land and its produce of the Government and the subject, of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed), as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps as are in force for the Courts of Civil Judicature.

GENERAL RULE.—If the subject matter of any plaint written statement, petition, or copy of a Decree or Order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of judgments; any additional piece of paper required for such copies do not require to be stamped.

M. WYLIE,

Deputy Secy. to the Govt. of India,
Home Department.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information :—

ACT No. XI OF 1862.

An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea).

WHEREAS it is expedient to amend the law relating to Customs Duties;
Preamble.

It is enacted as follows :—

I. From and after the passing of this Act, in lieu of the Customs Duties authorized to be charged in Act VII of 1859 (to alter the Duties of Customs on goods imported or exported by Sea), Act XXIII of 1859 (to alter the rates of Duty on goods imported or exported by land from certain Foreign Territories into or from the Presidencies of Madras and Bombay respectively), and Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea), there shall be levied and collected the Duties as contained in the two Schedules A and B annexed to this Act. Provided always that nothing herein contained shall be deemed to alter the existing Duties upon Salt and Opium, or to authorize the levy of Duties in any free Port, or to affect the provisions of Act VI of 1848 (for equalizing the Duties on goods imported and exported on Foreign and British bottoms, and for abolishing Duties on goods carried from Port to Port in the Territories subject to the Government of the East India Company), and of Act VII of 1848 (to except certain free Ports from the operation of Section III Act No. VI of 1848, and otherwise to amend that Act).

Customs Duties to be levied as prescribed in the Schedules annexed to this Act.

Proviso.

SCHEDULE A.

Rates of Duty to be charged on the following goods imported by Sea into any Port of India not being a free Port :—

- | | | |
|---|-----|-----------|
| 1. Bullion and Coin | ... | ... Free. |
| 2. Precious Stones and Pearls | ... | .. |
| 3. Grain and Pulse | ... | .. |
| 4. Horses and other living Animals | ... | .. |
| 5. Ice | ... | .. |
| 6. Coal, Coke, Bricks, Chalk, and Stones | ... | .. |
| 7. Cotton Wool | ... | .. |
| 8. Wool | ... | .. |
| 9. Flax | ... | .. |
| 10. Hemp | ... | .. |
| 11. Jute | ... | .. |
| 12. Hides and Skins, Raw | ... | .. |
| 13. Books | ... | .. |
| 14. Paper | ... | .. |
| 15. Maps, Prints, Music, and Works of Art | ... | .. |
| 16. Seeds when imported by any Public Society for gratuitous distribution | ... | .. |
| 17. Agricultural Implements | ... | .. |
| 18. Machinery of all kinds | ... | .. |

And the Collector of Customs, subject to the general orders of the Government of India, shall decide what articles come within the definition of Machinery, and such decision shall be final in law.

19. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service. Free.
20. Guano and manures of all kinds ... „
21. Porter, Ale, Beer, Cider, and other similar fermented Liquors ... } 2 annas the imperial gallon.
22. Wines and Liqueurs ... } 2 Rupees the imperial gallon. Except light Wines of value not exceeding 12 Rupees per dozen, which shall pay 1 Rupee the imperial gallon.
23. Spirits ... } 3 Rupees the imperial gallon. And the duty to be rateably increased as the strength exceeds London Proof.
24. Bottles ... Free.
25. Tobacco unmanufactured ... } 20 per cent *ad valorem*.
26. Tobacco manufactured ... } 5 per cent *ad valorem*.
27. Piece Goods ... } 3½ per cent *ad valorem*.
28. Twist ... } 10 per cent *ad valorem*.
29. All articles not included in the above enumeration ... } 10 per cent *ad valorem*.

SCHEDULE B.

Rates of Duty to be charged upon goods exported by Sea from any Port in India not being a free Port.—

1. Bullion and Coin ... Free.
2. Precious Stones and Pearls ... „
3. Horses and other living Animals ... „
4. Sugar and Rum ... „
5. Spirits ... „
6. Tobacco and all preparations thereof ... „
7. Tea ... „
8. Coffee ... „
9. Raw Silk and Silk Chussum ... „
10. Cotton Wool ... „
11. Wool ... „
12. Flax ... „
13. Hemp ... „
14. Jute ... „
15. Hides and Skins, Raw ... „
16. Books ... „
17. Maps, Prints, and Works of Art ... „
18. Teak Timber ... „
19. Coals ... „
20. Iron ... „
21. Grain and Pulse of all sorts ... } 2 annas the Indian Maund.
22. Saltpetre ... } 2 Rupees the Indian Maund.
23. Indigo ... } 3 Rupees the Indian Maund.

24. Lac Dye and Shell } 4 per cent *ad valorem*.
25. All country articles not enumerated or named above ... } 3 per cent *ad valorem*.

M. WYLIE,
Deputy Secy. to the Govt. of India,
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information:—

ACT No. XII OF 1862.

An Act to repeal Act II of 1835 so far as it relates to the Provinces of Arracan and Tenasserim.

WHEREAS the Provinces of Arracan and Tenasserim have been united with the Provinces of Pegu and Martaban in one general administration under a Chief Commissioner of British Burmah, and it is no longer expedient that the functionaries who are or may be appointed in the said Provinces should be under the control and superintendence of the Court of Sudder Dewanny and Nizamut Adawlut, or of the Board of Revenue; It is enacted as follows:—

I. So much of Act II of 1835 as relates to the said Provinces of Arracan and Tenasserim is hereby repealed: provided that any appeals or other matters relating to the said Provinces, and now pending before the Court of Sudder Dewanny and Nizamut Adawlut, or before the Board of Revenue, shall be heard and determined as if this Act had not been passed.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information:—

ACT No. XIII OF 1862.

An Act to provide for a new Silver and a new Copper Coinage.

WHEREAS it is expedient to provide for a new Silver and a new Copper Coinage; It is enacted as follows:—

I. From the 1st day of November 1862 so much of the 1st and 2nd Sections of Act XVII of 1835 (*relating to Gold and Silver Coinage*) as provides that only the Silver Coins therein mentioned shall be coined at the Mints within the territories of the East India Company, and that such Coins shall bear on the reverse the words "The East India Company": also Act XXXI of 1837 (*relating to Coinage*), Act XXI of 1838 (*relating to the Silver Coin*), Act XXI of 1835, Act XXII of 1844, and Act XI of 1854 (*relating to the Copper Coin*), shall be repealed, except as to any act already done or Coin already coined or issued under the same.

II. From the 1st day of November 1862, except as provided by Act VI of 1847 (*for establishing a Copper Currency in the Settlements of Penang, Singapore, and Malacca*) in respect of Cents, half Cents, and quarter Cents, no Silver or Copper Coins, except those mentioned below, shall be coined at the Mints in British India:—

Silver Coin.

- A Rupee to be called the Government Rupee.
- A Half Rupee.
- A Quarter Rupee or Four Anna Piece.
- An Eighth of a Rupee or Two Anna Piece.

Copper Coin.

- A Double Pice or Half Anna.
- A Pice or Quarter Anna.
- A Half Pice or one-eighth of an Anna.
- A Pie, being one-third of a Pice, or one-twelfth of an Anna.

III. The Rupee so coined shall be of the same weight and standard as those provided for the Company's Rupee by the said Act XVII of 1835, that is to say, the weight shall be 180 grains Troy, and the standard as follows:— $\frac{1}{4}$ th or 165 grains of pure Silver; $\frac{1}{12}$ th or 15 grains of Alloy. The other Silver Coins shall be of proportionate weight and of the same standard.

IV. The Copper Coins so coined shall be of the weight prescribed for Coins of the same denominations respectively by Acts XXI of 1835 and XI of 1854, that is to say:

The Double Pice shall weigh	200 grains Troy.
The Pice	100 "
The Half Pice	50 "
The Pie	33 $\frac{1}{4}$ "

V. Until the Governor-General in Council shall otherwise order under the power hereinafter reserved, the Silver and Copper Coins so coined shall bear on the obverse the likeness and the name of Her Majesty Queen Victoria, and the inscription "Victoria Queen," and on the reverse the designation of the Coins in English filled by the word "India," with such date and embellishments on each Coin as the Governor-General in Council shall from time to time direct.

VI. It shall be lawful for the Governor-General in Council, from time to time, to direct the coining and issuing of all Coins authorized by this Act, and to prescribe, in lieu of the likeness and inscription as heretofore prescribed, such other devices and inscriptions and embellishments for all or any of the Coins hereby authorized as, by an order in Council to be published in the *Official Gazette*, he may direct.

VII. The said Rupee and Half Rupee shall be a legal tender in payment or on account of all engagements whatever, provided the Coin shall not have lost more than two per cent in weight, and provided it shall not have been clipped or filed, or have been defaced or diminished otherwise than by use.

VIII. The Quarter Rupee and Eighth of a Rupee shall be legal tender only for the fractions of a Rupee, subject to the same provisions as in the last preceding Section mentioned.

IX. The Double Pice shall be a legal tender for a thirty-second part of a Rupee or for half an Anna.

The Pice for a sixty-fourth part of a Rupee, or for one-fourth of an Anna.

The Half Pice for a hundred-and-twenty-eighth part of a Rupee, or for one-eighth of an Anna; and the Pie, one-third of a Pice, for a hundred-and-ninety-second part of a Rupee, or the twelfth of an Anna.

Provided that none of the said Copper Coins shall be a legal tender, except for the fractions of a Rupee, and except in the Settlement of Prince of Wales' Island, Singapore, and Malacca for the fractions of a Dollar at the rate fixed by Act XVII of 1855, *viz*:—The Pice for a hundred-and-fortieth part of a Dollar; the Double Pice for a seventieth part of a Dollar; the Pie for a four-hundred-and-twentieth part of a Dollar; and the Half Pice for a two-hundred-and-eightieth part of a Dollar.

X. All Silver Coin of the weight and standard specified in the said Acts XVII

Coin coined under former Acts still to be legal tender. of 1835, and XXI of 1838, issued since the passing of those Acts respectively and before the first day of November 1862 and declared by those Acts respectively to be a legal tender, and all Copper Coins of the weight specified in the said Acts XXI of 1835, XXII of 1844, and XVII of 1855 issued since the passing of those Acts respectively and before the first day of November 1862, and declared by those Acts respectively to be a legal tender, shall continue to be a legal tender for the amounts thereof respectively, subject to the same conditions and provisions as under those Acts respectively, anything in this Act contained notwithstanding.

XI. All Acts and Laws in force in British India at the time of the passing of this Act respecting the Queen's Coin, or the Silver or Copper Coin current in British India, and not repugnant to the provisions of this Act, shall be and continue in full force and effect, and shall be applied to the Silver and Copper Coin to be coined in pursuance of this Act.

XII. The words "British India" in this Act denote the territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better Government of India."

M. WYLIE,
Depy, Secy. to the Govt., of India,
Home Department.

THE following Act of the Governor General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information:—

ACT No. XIV OF 1862.

An Act to amend Act XIV of 1859 (to provide for the limitation of suits).

WHEREAS it is expedient to postpone the operation of so much of Act XIV of 1859 as limits the period for the commencement of suits for the amount of bills for articles sold by retail where the cause of action

arose before the passing of that Act; It is enacted as follows:—

1. All suits that may now be pending or that shall be instituted before the 1st of January 1865, to recover the amount of bills for any articles sold by retail, shall, in all cases in which the cause of action arose before the passing of the said Act XIV of 1859, be tried and determined as if that Act had not been passed.

Suits now pending or instituted before 1st January 1865, for articles sold by retail, in cases where in cause of action arose before the passing of Act XIV of 1859, to be tried and determined as if that Act had not been passed.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

THE following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862:—

HOME DEPARTMENT.

LEGISLATIVE.

WE, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill to amend the Code of Criminal Procedure was referred, have the honor to report that we have considered the Bill, and the Paper embodying an abstract of the opinions of the Principal Officers of the Non-Regulation Provinces which was laid before us.

As we consider that the power granted to the Executive Government of varying the provisions of the Code of Criminal Procedure in its application to Non-Regulation Provinces should not be larger than the circumstances of the case absolutely require, and as we think that there are only two points on which any modification has been shewn to be necessary, we have amended the Bill so as to confine it to those points.

The first Section will enable the Government, in giving effect to the seventh Explanatory Note of the Schedule (whereby the powers granted by the Code may, in Non-Regulation Provinces, be entrusted to other Officers than those named in the Code), to extend the powers of an Officer in charge of a District to the trial of all cases not punishable with death, with a limit as to punishment similar to that prescribed in Section 22 of the Code for Assistant Sessions Judges of the Bombay Presidency, namely, imprisonment for a term not exceeding seven years (including such solitary confinement as is authorized by law), or fine, or both.

The second Section provides that when, under the definition in the 14th Section, the Sudder Court may consist of a single Judge (as in the case of a Chief Commissioner of a Province), the power of confirming a sentence of death under Section 398 of the Code, and the power of confirming, modifying, amending, and reversing sentences or orders under Sections 401 and 420

may be exercised by him. Those Sections require the concurrence of two or more Judges.

(Sd.) CECIL BEADON.
" H. B. HARRINGTON.
" H. FORBES.
" C. J. ERSKINE.

The 23rd April 1862.

AMENDED BILL.

A Bill to amend the Code of Criminal Procedure.

WHEREAS it is expedient to amend the Code of Criminal Procedure in regard to the extension thereof to any parts of the Territories not subject to the General Regulations; It is enacted as follows:—

I. When, under the provisions of Section 445 of the Code of Criminal Procedure, the said Code has been or shall be extended to any part of the Territories not subject to the General Regulations of Bengal, Madras, or Bombay, it shall be lawful for the Governor-General in Council or for the local Government of such Territory to vest the Chief Officer charged with the Executive administration of a District in Criminal matters, by whatever designation such Officer is called, with power to try all offences not punishable with death, and under the provisions of the said Code to pass sentence of imprisonment of either description for a term not exceeding seven years, including such solitary confinement as is authorized by law, or fine, or both.

II. When the Sudder Court in any part of the Territories to which the said Code of Criminal Procedure has been or shall be extended as aforesaid shall consist of a single Judge, such Judge shall have all the powers of two or more Judges of the Sudder Court under Sections 398, 401, and 420 of the said Code.

III. This Act shall be taken and read as part of the Code of Criminal Procedure.

M. WYLIE,
Deputy Secy. to the Govt. of India,
Home Department.

THE following Report of a Select Committee was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862:—

HOME DEPARTMENT.

LEGISLATIVE.

WE, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill to limit in certain cases the amount of assessment to the Duties chargeable after the 31st day of July 1862 under Act XXXII of 1860 (for imposing Duties

on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860), and otherwise to modify the said Acts, was referred, have the honor to report that we recommend that the Bill be passed with the following amendments:—

Section VII, lines 23 and 24. The omission of the words "inadequate or insufficient" and the introduction instead thereof of the words "obviously inadequate."

Section XIV (1), lines 4, 5, and 6. The omission of the words "who shall prove to the satisfaction of the Collector or Commissioner that the aggregate amount of his" and the introduction instead thereof of the word "whose."

Section XIV (2), lines 1 to 6. The omission of the words "Every person assessed under the said Acts XXXII and XXXIX of 1860 claiming to be exempted from the payment of Duty under the provisions of the last preceding Section marked (1)" and the introduction instead thereof of the words "Every person assessed under the said Acts XXXII and XXXIX of 1860 for the year commencing from the 1st August 1862, on an Income or Profits amounting to 500 Rupees, who shall claim to be exempted from payment of Duty on the ground that his Income and Profits do not amount to 500 Rupees."

(Sd.) S. LAING.
 „ H. B. HARRINGTON.
 „ W. S. FITZWILLIAM.
 „ DAVID COWIE.

The 23rd April 1862.

M. WYLIE,
 Deputy Secy. to the Govt. of India,
 Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862, and was referred to a Select Committee with instructions to make their report thereon in a week:—

A Bill to extend to the Province of Oude certain provisions of Acts XIV of 1843 and XXXVI of 1855 relating to the manufacture of contraband Salt, and to amend the last named Act.

WHEREAS it is expedient to extend to the Province of Oude certain provisions of Act XIV of 1843 (for regulating the levy of Customs Duties and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal) and of Act XXXVI of 1855 (to empower Officers of Customs and Land Revenue to search houses and other enclosed places for contraband Salt in the North-Western Provinces), and to amend the last named Act; It is enacted as follows:—

I. So much of the said Act XIV of 1843 as relates to the manufacture of alimentary Salt, and the prevention and punishment of the illicit manufacture and importation of such Salt, and the said Act XXXVI of

1855 as hereinafter amended shall be held to have been and are hereby extended to the Province of Oude from the date on which Act XXXI of 1861 (to regulate the manufacture of Saltpetre and the sale of Salt educed in the refinement thereof) was extended to the said Province in the manner provided in Section XVIII of the said Act.

II. Section IV of Act XXXVI of 1855 is hereby repealed, and the following Section is enacted in lieu thereof, and shall be read and construed in the same manner as if it formed part of the said Act, namely,—

"If the place to be searched is a zenanah or apartment in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the Officer making the search shall give notice to such woman in such zenanah or apartment that she is at liberty to withdraw, and after giving such notice and allowing a reasonable time for the woman to withdraw, and affording her every reasonable facility for withdrawing, such Officer may enter such zenanah or apartment for the purpose of completing the search, using at the same time every precaution consistent with these provisions for preventing the clandestine removal of any Salt. Provided that the responsibility for the act, and the determination whether to force an entry or not, shall rest with the Officer of Customs or Land Revenue only."

STATEMENT OF OBJECTS AND REASONS.

An Act (XXXI of 1861) was passed last year by the late Legislative Council to regulate the manufacture of Saltpetre by requiring that such manufacture should be carried on under license, and to enable the manufacturers of Saltpetre to refine the Salt produced in the manufacture of Saltpetre, and to sell the same on payment of the Government dues. The Act, as passed, took effect at once only in the North-Western Provinces, but it contains a Section authorizing the Governor-General in Council to extend its provisions to other parts of India. This power has lately been exercised in the case of Oude, to which Province the Act was extended by an order of the Governor-General in Council, dated the 9th instant. But the Act of last year refers in one of its provisions to two previous Acts relating to Salt which are not in force in Oude, and the Local Authorities, with whom the Government of India concurs, considering it desirable that these Acts should also be extended to the Province of Oude with effect from the date on which the Act of last year was extended to the Province, the present Bill has been framed accordingly.

It is also proposed to take the opportunity of the introduction of the present Bill to amend one of the Sections of the latter of the two Acts abovementioned in so far as it relates to forcible entries in cases of search for contraband Salt, and to adopt the language of the Code of Criminal Procedure where the place to be searched is in the occupancy of a respectable native female.

(Sd.) H. B. HARRINGTON.
 The 16th April 1862.

M. WYLIE,
 Depy. Secy. to the Govt. of India,
 Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862, and was referred to a Select Committee with instructions to make their report thereon in a week :—

A Bill to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature.

WHEREAS, in consequence of the passing of the Indian Penal Code, many of the provisions of Act XVI of 1852 have become inapplicable and others require amendment, and it is expedient to repeal the said Act and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature; It is enacted as follows :—

I. Whenever, on the trial of any indictment for an offence, there shall appear to be a variance between any statement in such indictment and the evidence offered in proof thereof, it shall be lawful for the Court before which the trial shall be had, if it shall consider that by the amendment of the indictment the person indicted will not be prejudiced in his defence on the merits, to order such indictment to be amended, according to the proof, by some Officer of the Court or other person, both in that part of the indictment where such variance occurs, and in every other part of the indictment which it may become necessary to amend on such terms as to postponing the trial if the person indicted apply for a postponement, and ordering the same to be had before the same or another Jury as such Court shall think reasonable; and after any such amendment the trial shall proceed, whenever the same shall be proceeded with, in the same manner in all respects and with the same consequences both with respect to the liability of witnesses to be indicted for giving false evidence and otherwise, as if no such variance had occurred, provided that in all such cases where the trial shall be so postponed as aforesaid, it shall be lawful for such Court to respite the recognizances of the prosecutor and witnesses, and of the person indicted and his surety or sureties, if any, accordingly, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence respectively, and the person indicted shall be bound to attend to be tried at the time and place to which such trial shall be postponed, without entering into any fresh recognizances for that purpose, in such and the same manner as if they were originally bound by their recognizances to appear and prosecute, or give evidence at the time and place to which such trial shall be so postponed. Provided also, that where any such trial shall be ordered to be had before another Jury, the Crown and the person indicted shall respectively be entitled to the same challenges as they were respectively entitled to before the first Jury was sworn.

II. If upon the trial of any person charged with the offence of criminal breach of trust under Section 405 of the Indian Penal Code, or of the offence of cheating and thereby dishonestly inducing the person deceived to deliver property under Section 420 of the Indian Penal Code, or of criminal breach of trust as a carrier, wharfinger, or warehouse-keeper under Section 407 of the said Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, the Court may order the indictment to be amended under the provisions of Section I of this Act.

III. If upon the trial of any person charged with the offence of criminal breach of trust as a clerk or servant under Section 408 of the Indian Penal Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, or the offence of theft as a clerk or servant of property in possession of his master under Section 381 of the said Code, the Court may order the indictment to be amended under the provisions of Section I of this Act.

IV. If upon the trial of any person charged with the offence of theft under Section 378 of the Indian Penal Code, or the offence or theft in a building, tent, or vessel under Section 380 of the said Code, evidence shall be given to prove that in respect of the property stated in the indictment such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said Code, or the offence of criminal breach of trust under Section 405 of the said Code, the Court may order the indictment to be amended under the provisions of Section I of this Act.

V. If upon the trial of any person charged with the offence of theft as a clerk or servant, of property in the possession of his master under Section 381 of the Indian Penal Code, evidence shall be given to prove that such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said Code, or the offence of dishonest misappropriation of property possessed by a deceased person at the time of his death under Section 404 of the said Code, or of such dishonest misappropriation under the said Section 404, the offender being at the time of the person's decease employed by him as a clerk or servant, or the offence of criminal breach of trust under Section 405 of the said Code, or the offence of criminal breach of trust as a clerk or servant under Section 408 of the said Code, in respect of the property stated in the indictment, the Court may order the indictment to be amended under the provisions of Section I of this Act.

VI. Every verdict and judgment which shall be given after the making of any amendment under the provisions of this Act shall be of the same force and effect in all respects as if the indictment had originally

been in the form in which it is after such amendment shall have been made.

VII. If it shall become necessary at any time, for any purpose whatsoever, to draw up a formal record in any case where any amendment shall have been made under the provisions of this Act, such record shall be drawn up in the form in which the indictment is, after such amendment shall have been made, without taking any notice of the fact of such amendment having been made.

VIII. In any indictment for murder or culpable homicide, or for abetting murder or culpable homicide, or for attempting to commit murder which shall be preferred after this Act shall come into operation, it shall not be necessary to set forth the manner in which, or the means by which, the death of the deceased was caused or attempted to be caused, but it shall be sufficient in every indictment for murder to state that the person charged with the offence did murder the deceased by doing an act with the intention of causing the death of a human being, or, as the case may be, by doing an act with the intention of causing such bodily injury to the deceased as the offender knew to be likely to cause the death of the deceased, or by doing an act with the intention of causing bodily injury to some person, and that the bodily injury intended to be inflicted was sufficient in the ordinary course of nature to cause death, or by doing an act knowing it to be so imminently dangerous that it must in all probability cause the death of a human being, or such bodily injury as was likely to cause the death of a human being and committing such act without any excuse for incurring the risk of causing death or such injury as aforesaid, and in every indictment for abetting murder or for attempting to commit murder, it shall be sufficient to state that the person charged with the offence abetted the murder of the deceased, or attempted to murder the deceased, as the case may be.

IX. Upon any indictment for murder the Jury may find the person charged with the offence not guilty of murder, but guilty of culpable homicide not amounting to murder.

X. Upon an indictment for the murder of a child the Jury may find the person indicted not guilty of murder, but guilty of intentionally concealing or endeavoring to conceal the birth of such child under Section 318 of the Indian Penal Code, and the person so found guilty shall be liable to be punished under the said Section of the said Code.

XI. It shall not be necessary in an indictment for voluntarily causing grievous hurt to specify the particular kind of grievous hurt.

XII. Upon an indictment for voluntarily causing grievous hurt, or for voluntarily causing hurt to any person, or for an offence under Section 336, 337, or 338 of the Indian Penal Code, the person indicted shall not be entitled to be acquitted upon the ground that the hurt caused the death of the person injured or that the person indicted was guilty of culpable homicide.

XIII. In an indictment for theft the person indicted may be charged with having dishonestly taken the property stated in the indictment out of the possession of the person mentioned therein without that person's consent, and such allegation shall be supported by proof that the person indicted intending to take dishonestly such property out of the possession of the person mentioned in the indictment without that person's consent moved that property in order to such taking.

XIV. In every indictment in which it shall be necessary to mention any instrument or document, or to make an averment or allegation respecting any instrument or document, it shall be sufficient to describe such instrument or document by any name or designation by which the same is usually known, or by the purport thereof, without setting out any copy or *fac-simile* thereof, or otherwise describing the same, or the value thereof.

XV. In every indictment in which it shall be necessary to allege an intent to defraud it shall not be necessary to allege or prove an intent to defraud any particular person, but it shall be sufficient to allege and prove an intent to defraud.

XVI. If, on the trial of any person charged with any offence, it shall appear to the Jury upon the evidence that the person charged did not complete the offence charged, but was guilty of an offence within the meaning of Section 511 of the Indian Penal Code by attempting to commit such offence, or to cause such offence to be committed, and in such attempt doing an act towards the commission of such offence, such person shall not by reason thereof be entitled to be acquitted, but the Jury shall be at liberty to return as their verdict that the person accused is not guilty of the offence charged, but is guilty of an attempt to commit the same within the meaning of Section 511 of the Indian Penal Code, and the offender so found guilty shall be liable to be punished in the same manner as if he had been convicted upon an indictment framed under the said Section for attempting to commit the particular offence charged in the indictment, and no person so tried as herein lastly mentioned shall be liable to be afterwards prosecuted for an attempt to commit the offence for which he was so tried.

XVII. If, upon the trial of any person indicted for criminal misappropriation of property, it shall be proved that he was guilty of committing theft of such property, he shall not by reason thereof be

If person indicted for criminal misappropriation be proved guilty of theft.

entitled to be acquitted of the offence charged against him.

XVIII. If, upon the trial of two or more persons indicted for jointly receiving stolen property, it shall be proved that one or more of such persons separately received any part of such property, it shall be lawful for the Jury to convict upon such indictment such of the said persons as shall be proved to have received any part of such property.

Upon an indictment for jointly receiving persons guilty of separately receiving may be convicted.

XIX. A person may be indicted and punished for abetting an offence which has been committed in consequence of the abetment, notwithstanding the person who committed the offence shall

Abettor of an offence may be indicted and punished in the absence of the principal.

not have been indicted or found guilty, or shall not be in custody or amenable to justice, and every abettor of an offence may be indicted, tried, and punished for the abetment as a substantive offence, and may be tried either jointly with the principal offender or separately, and punished by any of Her Majesty's Supreme Courts of Judicature which would have power to try the principal offender, or which would have power to try the abettor if he had committed the offence himself, either in the place in which he is guilty of the abetment, or in the place in which any act shall have been committed in pursuance of the abetment.

XX. A person may be indicted and punished for dishonestly receiving or retaining stolen property, notwithstanding the person by whose offence the possession of such property shall have been transferred, or who shall have criminally misappropriated such property or committed criminal breach of trust in respect thereof, shall not have been found guilty of such offence, or shall not be in custody or amenable to justice.

Receiver of stolen property may be indicted and punished in the absence of the principal.

XXI. It shall be lawful to insert several counts in the same indictment against the same person for different offences. But the Judge, before whom the person indicted shall be tried, may direct that any one or more of the counts shall be treated as a distinct indictment or indictments, and that the person indicted shall be tried thereupon in the same manner as if such count or counts had been in separate and distinct indictments.

Insertion of several counts in the same indictment against the same person.

XXII. If, upon the trial of any indictment for theft, it shall appear that the property alleged in the indictment was taken or moved at different times, the prosecutor shall not by reason thereof be required to elect, upon which taking or moving he will proceed, unless it shall appear that there were more than three takings or movings, or that more than the space of six calendar months elapsed between the first and the last of such takings or movings, and in either of

If the property alleged in an indictment for theft appear to have been taken at different times, prosecutor need not elect, unless where more than three takings, or more than six months between the first and last taking.

such last mentioned cases the prosecutor shall be required to elect to proceed for such number of takings or movings not exceeding three as shall appear to have taken place within the period of six calendar months from the first to the last of such takings or movings.

XXIII. In every indictment for giving or fabricating false evidence, or for using or attempting to use false or fabricated evidence, or for any offence which by the Indian Penal Code is punishable in the same manner as the offence of intentionally giving false evidence, or for abetting or attempting to commit any of the offences aforesaid, it shall be sufficient to set forth the substance of the offence charged, without setting out any part of any proceeding either in law or in equity and without setting forth the commission or authority of the Court or person before whom such offence was committed.

Form of indictment for giving or fabricating false evidence, &c.

XXIV. In every indictment in which it shall be necessary to make any averment as to any money or any note of any Bank, or any note of Government payable on demand, or which by any law is or shall be declared to be a legal tender, it shall be sufficient to describe such money or note simply as money without specifying any particular coin or Bank or other note, and such allegation, so far as regards the description of the property, shall be sustained by proof of any amount of coin or of any such note as aforesaid, although the particular species of coin, of which such amount was composed, or the particular nature of the note, shall not be proved, and in cases of obtaining money or any such note or notes as aforesaid by cheating by proof that the offender obtained any piece or pieces of coin, or any such note or notes, or any portion thereof, or of the value thereof by cheating, although such piece or pieces of coin or note or notes may have been delivered to him in order that some part of the value thereof should be returned to the party delivering the same or to any other person or persons, and such part shall have been returned accordingly.

XXV. It shall not be necessary to allege in any indictment any circumstances for the purpose of shewing that the case does not come, nor shall it be necessary to allege that the case does not come within any of the general exceptions contained in Chapter IV of the Indian Penal Code, or within the exceptions contained in Section 136, Section 300, Section 323, Section 324, Section 325, Section 326, Section 375, or Section 499 of the said Code, but every charge shall be understood to assume the absence of all such circumstances, and it shall not be necessary on the part of the prosecutor to prove at the trial the absence of such circumstances in the first instance; but the person indicted shall be entitled to give evidence of the existence of any such circumstances, and evidence in disproof thereof may then be given on the part of the prosecutor.

Evidence as to general exception.

XXVI. In proving the existence of circumstances as a defence under the 2nd, 3rd, 5th, 6th, 7th, 8th, 9th, or 10th exception to Section 499 of the Indian Penal Code, good faith to be presumed in certain cases.

Code, good faith shall be presumed unless the contrary appear.

XXVII. In every indictment words used in describing an offence shall be deemed to have been used in the sense attached to them by the Indian Penal Code.

XXVIII. Any person accused of murder or of culpable homicide may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the act which shall have caused the death shall have been committed wholly or partly within the local limits of the jurisdiction of such Court, or if the death shall have taken place within such local limits in the same manner as if both the act had been committed, and the death had taken place within such local limits.

XXIX. Whenever the offence of which any person shall be accused shall consist of any thing which has been done and of any consequence which has ensued therefrom, the person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if either the act shall have been done or the consequence shall have ensued within the local limits of the jurisdiction of such Court in the same manner as if both the act had been done and the consequence had ensued within such local limits.

XXX. Whenever a person shall be accused of any offence punishable under Section 411, 412, 413, or 414 of the Indian Penal Code in respect to the receiving or retaining of stolen property, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence by which the possession of the property shall have been transferred shall have been committed either wholly or in part within the local limits of the jurisdiction of such Court or if any of the stolen property shall have been received or retained by the person accused within such local limits.

XXXI. If any person shall be accused of any offence under Section 424 of the Indian Penal Code of dishonestly or fraudulently concealing or removing any property of himself, or of any other person, or of dishonestly or fraudulently assisting in the concealment or removal thereof, such person may be tried, convicted, and punished by any of Her Majesty's Supreme Courts of Judicature if the property shall have been concealed or removed in any place within the local limits of such Court or shall have been removed from any place within such local limits.

XXXII. If any act shall have been committed or the consequence of any act shall have ensued on the boundaries of the local jurisdiction of such Court or so near to such boundaries as to render it doubtful whether such act was committed or such consequence ensued within such local limits or not, such act or consequence may for all purposes be stated, deemed, and taken to have been committed or to have ensued within such local limits.

XXXIII. If any person shall be accused of any offence alleged to have been committed on a journey or on any voyage in British India, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if any part of the journey or voyage shall have been performed within the local limits of the jurisdiction of such Court or the person accused shall have been apprehended within such local limits.

XXXIV. If any person shall escape from any custody in which he is lawfully detained in pursuance of a sentence of a Court of Justice or by virtue of a commutation of such sentence, or shall be charged with any offence punishable under Section 227 of the Indian Penal Code or under Section XII of Act XXIV of 1855 (*relating to Penal servitude*), the offender may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if such person shall be apprehended and retaken within the local limits of the jurisdiction of such Court, or if he was formerly tried by such Court, or in the case of an escape from custody if he shall have escaped from custody in any place within such local limits.

XXXV. Any person accused of an offence may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence shall have been either commenced or completed within local jurisdiction.

XXXVI. Every Justice of the Peace shall have power to deal with any person charged with an offence, for which he is liable under this Act to be tried by one of Her Majesty's Supreme Courts of Judicature, in the same manner as if such offence had been wholly and entirely committed within the local limits of such Court.

XXXVII. A former conviction or acquittal before a Court of competent jurisdiction of any offence hereby made punishable by Her Majesty's Supreme Courts of Judicature shall be a bar to any subsequent trial or conviction for the same offence.

XXXVIII. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, intitled "an Act for improving the administration of Criminal Justice in the East Indies" shall be deemed to apply to, and to include offences punishable under the Indian Penal Code. Section 5 of the said Act shall be deemed to include culpable homicide, and the words felony or misdemeanor in Section 109 of the said Act shall be deemed to extend to and include any offence punishable under the Indian Penal Code by means of or in consequence of which the possession of property shall have been transferred.

ed, and taken to have been committed or to have ensued within such local limits.

XXXIII. If any person shall be accused of any offence alleged to have been committed on a journey or on any voyage in British India, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if any part of the journey or voyage shall have been performed within the local limits of the jurisdiction of such Court or the person accused shall have been apprehended within such local limits.

XXXIV. If any person shall escape from any custody in which he is lawfully detained in pursuance of a sentence of a Court of Justice or by virtue of a commutation of such sentence, or shall be charged with any offence punishable under Section 227 of the Indian Penal Code or under Section XII of Act XXIV of 1855 (*relating to Penal servitude*), the offender may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if such person shall be apprehended and retaken within the local limits of the jurisdiction of such Court, or if he was formerly tried by such Court, or in the case of an escape from custody if he shall have escaped from custody in any place within such local limits.

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XXXIX. If any person shall be accused of any offence alleged to have been committed on a journey or on any voyage in British India, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if any part of the journey or voyage shall have been performed within the local limits of the jurisdiction of such Court or the person accused shall have been apprehended within such local limits.

XL. If any person shall escape from any custody in which he is lawfully detained in pursuance of a sentence of a Court of Justice or by virtue of a commutation of such sentence, or shall be charged with any offence punishable under Section 227 of the Indian Penal Code or under Section XII of Act XXIV of 1855 (*relating to Penal servitude*), the offender may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if such person shall be apprehended and retaken within the local limits of the jurisdiction of such Court, or if he was formerly tried by such Court, or in the case of an escape from custody if he shall have escaped from custody in any place within such local limits.

XLI. Any person accused of an offence may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence shall have been either commenced or completed within local jurisdiction.

XLII. Every Justice of the Peace shall have power to deal with any person charged with an offence, for which he is liable under this Act to be tried by one of Her Majesty's Supreme Courts of Judicature, in the same manner as if such offence had been wholly and entirely committed within the local limits of such Court.

XLIII. A former conviction or acquittal before a Court of competent jurisdiction of any offence hereby made punishable by Her Majesty's Supreme Courts of Judicature shall be a bar to any subsequent trial or conviction for the same offence.

XLIV. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, intitled "an Act for improving the administration of Criminal Justice in the East Indies" shall be deemed to apply to, and to include offences punishable under the Indian Penal Code. Section 5 of the said Act shall be deemed to include culpable homicide, and the words felony or misdemeanor in Section 109 of the said Act shall be deemed to extend to and include any offence punishable under the Indian Penal Code by means of or in consequence of which the possession of property shall have been transferred.

XXXIX. No indictment for any offence shall be held insufficient for want of the averment of any matter unnecessary to be proved, nor for the omission of the words "as appears by the record," or of the words "with force and arms," or of the words "against the peace," nor for the insertion of the words "against the form of the statute" instead of "against the form of the statutes" or *vice versa*, nor because any person mentioned in the indictment is designated by a name of Office or other description or appellation instead of his proper name, nor for omitting to state the time at which the offence was committed in any case where time is not of the essence of the offence, nor for stating the time imperfectly, nor for stating the offence to have been committed on a day subsequent to the finding of the indictment or on an impossible day or on a day that never happened, nor for want of a proper or perfect venue, nor for want of a proper or formal conclusion, nor for want of or imperfection in the addition of any defendant, nor for want of the statement of the value or price of any matter or thing, or the amount of damage, injury, or spoil in any case where the value or price or the amount of damage, injury, or spoil is not of the essence of the offence.

XL. Every objection to an indictment for uncertainty or for any formal defect apparent on the face thereof shall be taken by demurrer or motion to quash such indictment before the Jury shall be sworn, and not afterwards, and every Court before which any objection shall be taken by demurrer or motion to quash for any formal defect, may, if it be thought necessary, cause the indictment to be forthwith amended in such particulars by some Officer of the Court or other person, and thereupon the trial shall proceed as if no such defect had appeared.

XLI. No person prosecuted shall be entitled to traverse or to traverse or postpone the trial of any indictment found against him at any Session of Oyer and Terminer or Session of Gaol delivery; provided always that if the Court, upon the application of the person so indicted, or otherwise, shall be of opinion that he ought to be allowed a further time either to prepare for defence or otherwise, such Court may adjourn the Sessions to any subsequent day, and may adjourn the trial of such person to such day or to the next subsequent Session, upon such terms as to bail or otherwise as to such Court shall seem meet, and may respite the recognizances of the prosecutor and witnesses accordingly, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence at such subsequent day or Session without entering into any fresh recognizance for that purpose.

XLII. In any plea of Autrefois convict or Autrefois acquit, it shall be sufficient for the person accused to state that he has been lawfully convicted or acquitted (as the case may be) of the offence charged in the indictment.

Prosecution for adultery not to be instituted except by the husband.

XLIII. A charge of an offence under Section 497 of the Indian Penal Code shall not be instituted except by the husband of the woman.

XLIV. A charge of an offence under Section 498 of the Indian Penal Code shall not be instituted except by the husband of the woman, or by the person having care of such woman on behalf of her husband.

XLV. Upon the trial of an indictment for either of the offences mentioned in the last two Sections it shall be necessary to prove that the charge was instituted by the husband and that the indictment is prosecuted by him.

XLVI. In the construction of this Act, unless where a contrary intention appears from the context, the word "Indictment" shall be understood to include "information," "inquisition," or "presentment" as well as "indictment," and also any "plea," "replication," or other pleading, and the terms "finding of the indictment" shall be understood to include "the taking of an inquisition, the exhibiting of an information" and the making of a presentment, and words importing the singular number or masculine gender shall include several persons and parties, as well as one person or party, and females as well males, and bodies corporate as well as individuals, and several matters and things as well as one matter and thing. Words which refer to acts done shall include illegal omissions, the words "British India" shall denote the territories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "an Act for the better government of India," except the Settlement of Prince of Wales' Island, Singapore, and Malacca; and the word "property" shall be understood to include goods, chattels, money, valuable securities, and every other matter or thing, whether real or personal, upon or with respect to which any offence may be committed.

XLVII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to rigorous imprisonment, or to imprisonment with hard labor, or to solitary confinement, he shall be imprisoned in the House of Correction, whether such House of Correction be under the control of the Sheriff or not. The keeper of the House of Correction shall receive the person so sentenced, and shall be responsible for his safe custody.

XLVIII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to transportation or penal servitude, such person shall be kept in the House of Correction as the place of intermediate custody, whether such House of Correction be under the control of the Sheriff or not. The keeper of the House of Correction shall receive the person so sentenced, and shall be responsible for his safe custody.

XLIX. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall cause any person sentenced as aforesaid to be delivered to the keeper of the House of

Correction together with a warrant to be signed by a Judge of the said Supreme Court authorizing the detention of such person. Such keeper shall be bound to receive the person so delivered over to his custody, and shall be responsible for the safe custody of such person.

L. All Constables and Police Officers are hereby empowered to aid and assist the Sheriff in carrying to the House of Correction any person sentenced as aforesaid.

LI. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall be absolved from all responsibility in respect of the custody of any person sentenced as aforesaid from the time such person shall be delivered over to the custody of the keeper of the House of Correction.

LII. Whenever any person shall be sentenced by a Justice of the Peace or Police Magistrate to rigorous imprisonment, or to imprisonment with hard labor, for any offence committed within the local limits of the jurisdiction of any of Her Majesty's Supreme Courts of Judicature, the person so sentenced shall be committed to the custody of the keeper of the House of Correction, whether such House of Correction be under the control of the Sheriff or not.

LIII. From and after the passing of this Act all persons who are confined at the date of the passing of this Act in the House of Correction, whether under the sentence of any of Her Majesty's Supreme Courts of Judicature, or of any Justice of the Peace or Police Magistrate, shall be considered to be and shall remain in the custody of the Officer in whom the control of such House of Correction is vested, whether such Officer be the Sheriff or not, and such Officer shall be responsible for the safe custody of all such persons.

LIV. This Act shall commence and take effect in Her Majesty's Supreme Court of Judicature at Fort William in Bengal, or in any Court to which the whole or any part of the Criminal jurisdiction of that Court shall be transferred, from the time of the passing thereof, and shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code, which have been or shall be instituted or commenced in the said Court or in any other Court to which the whole or any part of the Criminal jurisdiction of such Court shall be transferred.

LV. This Act shall commence and take effect in Her Majesty's Supreme Courts of Judicature at Fort St. George and Bombay respectively, or in any Court to which the whole or any part of the Criminal jurisdiction of those Courts respectively shall be transferred, from the time at which it shall be notified in the Official Gazette by an order of the Governor in

Council of Fort St. George and Bombay respectively, that the Act is to take effect in such Courts; and from such time the provisions of the Act shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code which have been or shall be instituted or commenced in the said Courts or in any other Courts to which the whole or any part of the Criminal jurisdiction of such Courts shall be transferred.

LVI. From the time at which this Act shall take effect in any of Her Majesty's Supreme Courts of Judicature as provided in the last two preceding Sections, Act XVI of 1852 is repealed so far as it relates to indictments and proceedings in such Court, except as to offences not punishable under the Indian Penal Code.

STATEMENT OF OBJECTS AND REASONS.

This Bill is introduced at the request of the Honorable and learned Chief Justice at Calcutta. The principal object of the Bill is to adopt the procedure of Her Majesty's Supreme Courts of Judicature to the trial of offences punishable under the Indian Penal Code. On the 1st January last the substantive Criminal Law relating to offences and persons within the jurisdiction of the Supreme Courts of Judicature underwent the same complete change as in places beyond the limits of the jurisdiction of those Courts. There is now one uniform substantive Criminal Law for all India, namely, the Indian Penal Code; but while, contemporaneously with the introduction of the Indian Penal Code, a Code of Criminal Procedure has been given to the Mofussil Courts, which has been prepared in reference to that Code and is well suited to carry out its provisions, the Code of Criminal Procedure previously in force in the Supreme Courts of Judicature is still in force in those Courts. Two Criminal Sessions for the trial of offences punishable under the Indian Penal Code have already been held at Calcutta, in the course of which the unsuitableness of the present law to offences falling under the Indian Penal Code was very apparent, and some inconvenience was experienced. Similar inconvenience will continue to be experienced until this Bill is passed, and I have therefore been desired, in introducing the Bill, to ask for the suspension of the Rules of the Council with a view to the Bill being passed into law at once.

The Bill has been prepared by the Honorable and learned Chief Justice, Sir Barnes Peacock, with the assistance of his Honorable and learned colleagues.

With regard to Madras and Bombay I may mention that, although the Bill is so framed as to make it of general application, it is proposed to leave the time at which the Bill should take effect in those Presidencies to be determined by the Local Governments. This will give the Honorable and learned Judges of Her Majesty's Supreme Courts of Judicature at Madras and Bombay, whom there is not time to consult, an opportunity of stating, in communication with the Local Governments, any objections they may have to any of the provisions of the Bill before it comes into operation in their Courts.

(Sd.) H. B. HARRINGTON.

The 9th April 1862.

M. WYLIE,

Depty. Secy. to the Govt. of India,
Home Department.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of the His Excellency the Governor-General on the 14th April 1862, and is hereby promulgated for general information :—

ACT NO. I. OF 1862.

An Act to enforce the hoisting of Signals of the names of Vessels passing Signals Stations established on the River Hooghly and the branches thereof.

WHEREAS it is expedient that the names of inward and outward bound Vessels to and from the Port of Calcutta should be made known at the several Signal Stations established within the limits of the River Hooghly or within the limits of any Channel which may be made subject to the provisions of Act XXII of 1855 (*for the regulation of Ports and Port-dues*) ; It is enacted as follows :—

I. The Master of every inward or outward bound Vessel, on arriving within Signal distance of any Signal Station established within the limits of the River Hooghly or within the limits of any Channel which may be made subject to the provisions of Act XXII of 1855, shall, on the requisition of the Pilot who may be in charge of the Vessel, signify the name of the vessel by hoisting the number by which she is known, or by adopting such other means to this end as may be practicable and usual, and shall keep the Signal flying until it be answered from the Signal Station.

II. Any Master of a Vessel arriving as aforesaid, who shall refuse or neglect to conform to the above rule, shall be liable on conviction for each instance of refusal or neglect, to a fine not exceeding one thousand Rupees.

III. Every Pilot in charge of a Vessel shall require the number of the Vessel of which he is in charge to be duly signalled as provided under Section I of this Act. When, on a requisition from the Pilot to that effect, the Master of a Vessel not employed in the service of Government, shall refuse to hoist the number of a Vessel, or to adopt such other means of making her name known as may be practicable and usual, the Pilot in charge of such Vessel may, on arrival at the first place of safe anchorage, anchor the Vessel in question and refuse to proceed on his course until the requisition shall have been complied with.

IV. Any Pilot in charge of a Vessel, who may be proved guilty of neglect to obey or of connivance with the Master of such Vessel in disobeying the provisions of this Act, shall be liable to a penalty not exceeding five hundred Rupees for each instance of neglect or connivance, and in addition shall be liable to dismissal from his appointment.

V. This Act shall be taken and read as part of Act XXII of 1855, and the penalties provided by this Act shall be recoverable under Section LV of that Act.

A. G. MACPHERSON,
Secy. to Govt. of Bengal,
Legislative Department.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of His Excellency the Governor-General on the 14th April 1862, and is hereby promulgated for general information :—

ACT NO. II. OF 1862.

An Act to amend Act XLII of 1860 (for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter.)

WHEREAS it is expedient to amend Act XLII of 1860 (so far as the same relates to the Provinces subject to the Government of Bengal) in order to enable suitors to sue persons not actually residing, but carrying on business through their servants or agents, within the local limits of the jurisdiction of the Courts established under the said Act ; It is enacted as follows :—

I. As regards suits instituted after the passing of this Act all persons shall be deemed to be within the jurisdiction of any Court established under Act XLII of 1860, who at the time of the commencement of the suit in such Court, carry on by their Managers, Agents, or Servants any business or work for gain within the local limits of the jurisdiction thereof.

II. Service of any summons issued under this Act on any Manager, Agent, or Servant by whom the defendant may so carry on business or work for gain, shall be deemed to be good service upon the defendant, provided that such Manager, Agent, or Servant himself at the time of such service personally carries on the business or works for gain for such defendant within the local limits of the jurisdiction of the Court from which the summons issues.

III. This Act shall be taken and read as part of Act XLII of 1860.

A. G. MACPHERSON,
Secy. to Govt. of Bengal,
Legislative Department.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of His Excellency the Governor General on the 21st April 1862, and is hereby promulgated for general information :—

ACT No. III of 1862.

An Act to amend Act XI of 1859 (to improve the Law relating to sales of land for arrears of Revenue in the Lower Provinces under the Bengal Presidency.)

Whereas it is expedient to extend the period allowed for the registry of under-tenures and farms, and to alter the scale of fees on certain applications for the opening of separate accounts for shares of entire estates, for deposit of money or Government Securities, and for registry of under-tenures and farms; It is enacted as follows :—

I. Sections XLV and LIX of Act XI of 1859 are hereby repealed.

II. Applications under Sections XL, XLIII, and XLIV of Act XI of 1859, for registry of tenures and farms created before the passing of Act XI of 1859, must be made within three years of the passing of this Act.

Applications for the registry of tenures existing at the time of the passing of this Act but created after the passing of Act XI of 1859, must be made within three months of the passing of this Act. Applications for the registry of tenures created after the passing of this Act must be made within three months of the date of the Deed constituting the tenure.

III. The Collector on the part of the Government shall be entitled to demand from applicants under Sections X and XI, Sections XV and XVI, Sections XL, XLIII, and XLIV of Act XI of 1859, fees not exceeding the rates specified in the Schedule to this Act annexed, which Schedule shall be taken as part of this Act; and applications under the said Sections shall not be received unless the said fees are tendered therewith.

IV. This Act shall be taken and read as part of the said Act XI of 1859.

SCHEDULE OF FEES.

1. For filing an application under Section X or Section XI of Act XI of 1859 for opening a separate account for a share of an entire estate—

If the annual jumma of the share do not exceed 1,000 Rupees, at the rate of 10 per cent upon the jumma. If the annual jumma of the share exceed 1,000 Rupees, at the rate of 10 per cent upon 1,000 Rupees, and 2 per cent upon all above that amount.

2. For filing an application for a deposit of money or Government Securities under Section XV of the said Act, half per cent on the amount deposited.

For any interest on Government Securities so deposited, drawn by the Collector, half per cent of the amount drawn.

For filing an application for withdrawal of a deposit under Section XVI of the said Act, half per cent of the amount withdrawn.

3. For filing an application, under Section XL, XLIII, or XLIV of the said Act, for the registration of an under-tenure or farm—

If the annual rent of the under-tenure or farm do not exceed 1000 Rupees, at the rate of 5 per cent on the rent.

If the annual rent of the under-tenure or farm exceed 1000 Rupees, at the above rate up to 1,000 Rupees, and at one per cent on all above that amount.

A. G. MACPHERSON,
Secy. to the Govt. of Bengal,
Legislative Department.

HOME DEPARTMENT.

No. 2049.

Fort William, the 23rd April 1862.

Notification.—The HON'BLE SIR JOHN PETER GRANT, K. C. B., has this day tendered his resignation of the office of Lieutenant-Governor of Bengal, and the same has been accepted by His Excellency the Viceroy and Governor General.

E. C. BAYLEY,
Secy. to the Govt of India.

No. 2050.

FORT WILLIAM, HOME DEPARTMENT,

The 23rd April 1862.

Notification.—Under the authority conveyed in the 29th Section of the Act 21 and 22 Vic., c. 106, His Excellency the Viceroy and Governor General of India is pleased to appoint, subject to the approbation of Her Majesty, the HON'BLE CECIL BEADON, at present a Member of the Council of the Governor General of India, to be Lieutenant-Governor of the Bengal Division of the Presidency of Fort William from this date.

By Order of His Excellency the Viceroy and Governor General of India,

E. C. BAYLEY,
Secy. to the Govt. of India.

No. 2051.

FORT WILLIAM, HOME DEPARTMENT,

The 23rd April 1862.

Notification.—The HON'BLE CECIL BEADON having been appointed by His Excellency the Viceroy and Governor General of India, subject to the approbation of Her Majesty, to be Lieutenant-Governor of the Bengal Division of the Presidency of Fort William, has this day taken the prescribed Oaths and assumed charge of the office under the usual Salute.

By Order of His Excellency the Viceroy and Governor General of India,

E. C. BAYLEY,
Secy. to the Govt. of India.

No. 2052.

FORT WILLIAM, HOME DEPARTMENT,
The 23rd April 1862.

Notification.—A vacancy having occurred in the office of one of the Ordinary Members of the Council of the Governor General of India by the appointment of the Hon'ble Cecil Beadon to the office of Lieutenant-Governor of Bengal, and no person provisionally appointed to succeed to the office of Ordinary Member of the Council of the Governor General being present on the spot, His Excellency the Viceroy and Governor General of India in Council has been pleased, under the provisions of the Act 24 and 25 Vic., c. 67, to appoint WILLIAM GREY, Esq., of the Bengal Civil Service, to be a temporary Ordinary Member of the said Council, and the said WILLIAM GREY, Esq., has accordingly this day taken the Oaths and his Seat in the said Council under the usual Salute from the Ramparts of Fort William.

By Order of His Excellency the Viceroy and Governor General of India in Council,

E. C. BAYLEY,
Secy. to the Govt. of India.

No. 2053.

FORT WILLIAM, HOME DEPARTMENT,
The 23rd April 1862.

Appointment.—His Excellency the Governor General in Council has been pleased to appoint MR. E. C. BAYLEY to be Secretary to the Government of India in the Home Department.

A. M. MONTEATH,
Under-Secy. to the Govt. of India.

No. 2107.

Fort William, the 22nd April 1862.

Notifications.—The Governor General in Council is pleased to permit Mr. W. P. Masson to resign the Civil Service from the 1st proximo.

No. 2108.

The 23rd April 1862.

Mr. E. C. Bayley this day received charge of the office of Secretary to the Government of India in the Home Department from Mr. W. Grey.

A. M. MONTEATH,
Under-Secy. to the Govt. of India.

No. 2109.

The 24th April 1862.

Appointment.—Mr. A. H. E. Durnford to be an Assistant Superintendent of Police in Oude.

No. 2110.

Notifications.—Mr. W. Munton, Assistant District Superintendent of Police, joined his appointment in the Saugor District on the 1st instant.

Lieutenant T. A. Scott, Assistant District Superintendent of Police, assumed charge of his duties in the Mundia District on the 7th instant.

Lieutenant E. Twyford, District Superintendent of Police in the Jubbulpore District, assumed charge of his duties on the 9th instant.

No. 2111.

The 25th April 1862.

In consequence of a modification of Rule XI. of the Telegraph Department, whereby provision is made for the insertion on all Telegraphic Messages by the Departmental Officers of the date and hour when a message is received into a Telegraph Office for transmission, the Order published in the *Calcutta Gazette* of the 6th of November last, relative to the transmission of Telegrams on Service by Public Officers, is cancelled.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 126.

MILITARY.

Fort William, the 24th April 1862.

The preparatory leave of absence for one month granted to Captain R. M. S. Annesley, Commanding Meywar Bheel Corps, in General Order dated 1st instant, No. 92, is cancelled at that Officer's request.

No. 849.

GENERAL.

The 25th April 1862.

Major W. F. Eden, Political Agent at Meywar, received charge of the Agency from Captain R. M. S. Annesley on the 1st instant.

No. 850.

The General Order by the Governor General No. 579, dated 14th ultimo, granting four weeks' leave of absence to Captain B. W. Ryall, District Superintendent of Police in Oudh, is hereby cancelled.

No. 852.

The leave of absence for one month granted to the Reverend Dr. J. J. Carshore, Chaplain of Tounghoo, in General Order dated 1st instant, No. 688, is to have effect from the 25th, instead of the 21st idem.

No. 853.

Mr. A. B. Ross, Superintendent of Survey and Settlement, Nagpore, resumed charge of his duties from Gungadhur Rao, Extra Assistant Superintendent, on the 31st ultimo.

No. 854.

Assistant Surgeon W. J. Moore, of the Bombay Medical Service, is appointed to the Medical charge of the Jodhpore Political Agency.

The services of Sub-Assistant Surgeon Abdool Hamid are placed at the disposal of the Punjab Government from the date on which Dr. Moore may enter on his duties.

No. 859.

Raie Dabee Pershad, Extra Assistant Commissioner in Oudh, has obtained leave, on Medical Certificate, for one month, in extension of the leave granted to him in General Order dated 11th ultimo, No. 528.

Mr. R. H. Clifford, Deputy Commissioner of Oomao, has obtained privilege leave of absence for two months, from the date on which he may avail himself of it.

No. 860.

Dr. T. Sharkey made over charge of the Civil Medical duties of the Station of Nagode to Dr. Dickson, of the 16th Regiment, Royal Artillery, on the 9th instant.

No. 861.

The leave granted to Lieutenant J. N. A. Hewett, in General Order dated 11th instant, No. 769, is cancelled, and privilege leave of absence for six weeks is granted to him from the 7th instant.

No. 862.

Captain C. P. Hildebrand, Officiating Magistrate of Rangoon, British Burmah, resumed charge of his duties from Mr. T. J. Fallon on the 1st instant.

No. 863.

Mr. A. Shakespear officiated as Governor General's Agent at Benares from the 1st to the 11th March last.

No. 864.

Mr. C. U. Aitchison, c. s., Under-Secretary to the Government of India, in the Foreign Department, has obtained privilege leave of absence for three months, under Section XII. of the Civil Service Absentee Rules, from the 24th proximo, or from such date as he may avail himself of it.

No. 865.

The services of Major F. G. Crossman, Assistant Commissioner, Third Class, British Burmah, are placed at the disposal of the Government of Bengal.

No. 868.

The Governor General in Council is pleased to appoint Mr. J. H. Rivett-Carnac, c. s., to be Assistant Secretary to the Chief Commissioner, Central Provinces.

H. M. DURAND, Colonel,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 72.

Fort William, the 23rd April 1862.

Appointment.—The Governor General in Council is pleased to appoint Colonel A. Broome, Superintendent of the Gun Foundry, and Officiating Inspector-General of Ordnance and Magazines, to officiate as Chief of the Military Finance Department, and Member of the Board of Audit, during the absence on leave of Colonel G. Balfour, c. b., or until further orders.

By Order of the Governor General in Council.

No. 73.

The 25th April 1862.

Notification.—Surgeon J. F. Shekleton, M. D., Deputy Assay Master, Calcutta Mint, assumed charge of the Assay Office from Surgeon Major E. T. Downes in the afternoon of the 22nd instant.

E. DRUMMOND,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 23rd April 1862.

No. 459 of 1862.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Colonel V. Eyre, c. b., Agent for the manufacture of Gunpowder, to officiate as Inspector-General of Ordnance and Magazines during the employment of Colonel A. Broome in the Military Finance Department, or until further orders.

No. 460 of 1862.—The undermentioned Officer is permitted to proceed to Europe on urgent private affairs:—

Captain George Sim, of the	} For nine months without pay, embarking at Bombay, Public Works Department, Railway Branch ... }
Engineers, Consulting Engineer and Under-Secretary to the Government of the Punjab,	
Public Works Department, Railway Branch	
...	

No. 461 of 1862.—The leave of absence to Europe, on Sick Certificate, for fifteen months, granted to Major C. H. Brownlow, of the Bengal Staff Corps, Commandant, 20th (Punjab) Regiment Native Infantry, in Government General Order No. 479 of the 28th May 1861, is extended for a period of five months.

No. 462 of 1862.—Subadar Fucqueerah Ram, of the 7th Regiment Native Infantry, is promoted to the rank of Subadar Major with effect from this date, vice Subadar Major Oomur Khan, invalided.

No. 463 of 1862.—The services of the under-mentioned Officers are placed at the disposal of the Government of Bengal, those of Captain Holroyd temporarily:—

Captain C. Need, of the late 6th European Regiment.

Captain G. Holroyd, of the 6th Regiment Native Infantry.

Lieutenant S. A. T. Judge, of the late 67th Regiment Native Infantry.

No. 464 of 1862.—The following Extracts from the *London Gazette* of the 21st February, 4th and 7th March 1862, are published for general information:—

WAR OFFICE; PAUL MALL,

21st February 1862.

ROYAL MILITARY ACADEMY, (WOOLWICH.)

The Queen has been graciously pleased to approve of the Officers composing the Staff attached to the Royal Military Academy, Woolwich, being granted Commissions, and of the following appointments being made in accordance therewith:—
To be Captains of Companies of Gentlemen Cadets.

Second Captain Charles Hunter, Bengal Artillery.

WAR OFFICE; PAUL MALL,

4th March 1862.

ROYAL MILITARY ACADEMY, (WOOLWICH.)

To be Lieutenants of Companies of Gentlemen Cadets.
Lieutenant H. Munro, Bengal Artillery, dated 11th February 1862.

Lieutenant T. P. Berthon, Bombay Artillery, dated 11th February 1862.

Brevet.

Lieutenant-Colonel William Adam Orr, c. b., of Her Majesty's Indian Military Forces, to be Aide-de-Camp to Her Majesty, with the rank of Colonel in the Army, dated 4th March 1862.

INDIA OFFICE, 4th March 1862.

Her Majesty has been pleased to approve of the undermentioned promotions and alterations of rank in her Majesty's Indian Military Forces:—

BENGAL ARMY.

Infantry.

Major Henry Ramsay, c. b., from the late 53rd Regiment Native Infantry, to be Lieutenant-Colonel, *vice* Abbott, deceased, dated 8th December 1861.

Late 53rd Regiment Native Infantry.

Captain (Brevet-Major) Richard John Edgell to be Major; Lieutenant Edward Hanson Paske (Captain in the Staff Corps) to be Captain on the Cadre, *vice* Ramsay, promoted, dated 8th December 1861.

Late 60th Native Infantry.

Lieutenant (Captain in the Staff Corps) Peter Stark Lumsden to be Captain on the Cadre, *vice* Brabazon, dismissed, dated 9th December 1861.

General List of Infantry Officers.

Ensign Albert Fitzwilliam Taylor to be Lieutenant, *vice* Paske, promoted, dated 8th December 1861.

Ensign Arthur Frederick Jones to be Lieutenant, *vice* Paske, promoted, dated 8th December 1861.

Ensign Walter Frank Shaen Perry to be Lieutenant, *vice* Lumsden, promoted, dated 9th December 1861.

Ensign David Clapham Andrew to be Lieutenant, *vice* Christian, deceased, dated 13th December 1861.

ARMY RANK.

Lieutenant (unattached) Stephen Douglas to be Captain by Brevet having completed fifteen years service, dated 10th February 1861.

Lieutenant (unattached) William Sheffield to be Captain by Brevet having completed fifteen years service, dated 14th October 1861.

ALTERATION OF RANK.

General List of Infantry Officers.

Lieutenant Albert Fitzwilliam Taylor to take rank from 28th November 1861, *vice* Grant, late 45th Native Infantry, dismissed.

Her Majesty has been pleased to permit the undermentioned Officer to resign his Commission:—

Captain Courtenay Gibbs Thorp, of the late 69th Bengal Native Infantry.

Fort William, the 24th April 1862.

No. 465 of 1862.—In continuation of Government General Order No. 420 of the 15th instant, the undermentioned Students of the Military Class attached to the Medical College, having been reported qualified to serve as Native Doctors, are admitted into the Service accordingly, and placed at the disposal of the Principal Inspector-General, Medical Department:—

Baboolla Khan.

Shaik Rumzan.

No. 466 of 1862.—The undermentioned Out-Pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their stipends at this Presidency, payment of Pensions is to be made and charged accordingly:—

Rate of Pension per diem.

William Connell, late of the 81st Regiment of Foot ...	{	One Shilling
		1½ Pence from the date on which he ceases to receive Regimental Pay.

John Sweeney, late of the 81st Regiment of Foot ...	{	One Shilling
		from the date on which he ceases to receive Regimental Pay.

Fort William, the 25th April 1862.

No. 467 of 1862.—With reference to Government General Order No. 351 of the 19th April 1861, it is hereby notified that during the absence of a Serjeant Instructor of Musketry with a Certificate from Hythe, a Second Assistant Serjeant Instructor of Musketry will be allowed with Infantry Corps of Her Majesty's Service.

This Order is applicable to the three Presidencies.

No. 468 of 1862.—Mr. D. Atkinson is promoted from Second to First Class Sub-Assistant, Topographical Branch, Survey Department, with effect from the 1st December 1861.

No. 469 of 1862.—His Excellency the Governor General in Council is pleased to make the following promotions in the Medical Department, with effect from the date of departure of Principal Inspector-General J. Forsyth, Fel., U. C., of the Medical Department, and until further orders:—

Inspector-General of Hospitals John McClelland to be Principal Inspector-General, with temporary rank, *vice* Forsyth, retired.

Deputy Inspector-General of Hospitals John Burnie Dickson to be Inspector-General of Hospitals, with temporary rank, *vice* McClelland, and to be attached to the Lower Provinces.

Surgeon Major James Alexander Guise to be Deputy Inspector-General of Hospitals with temporary rank, *vice* Dickson.

No. 470 of 1862.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate:—

Captain and Brevet-Major Henry Drummond, of the Corps of Engineers, Officiating Consulting Engineer to the Government of Bengal, Railway Department ...	} For one year, under the new Regulations.

No. 471 of 1862.—The undermentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Captain A. C. Gordon, of the Madras Staff Corps, Deputy Commissioner of Nursing, permitted to proceed to Europe for six months without pay. Government General Order No. 432 of the 17th April 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Major L. Holland, of the Madras Staff Corps, and Commandant, 2nd Regiment, Nagpore Irregular Force, on leave for twenty months, Bombay. Government General Order No. 204, dated 21st March 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Lieutenant-Colonel J. H. Maxwell, of the Corps of Engineers, Chief Engineer, Central Provinces, Department Public Works, on leave for eight months. Government General Order No. 392 of the 4th April 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Major S. H. J. Davies, of the Bengal Staff Corps, Executive Engineer of the Rawul Pindee Division, Department Public Works, on leave for twenty months. Government General Order No. 355 of the 25th March 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Major T. Green, of the late 48th Regiment Native Infantry, on Furlough. Government General Order No. 393 of the 4th April 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Captain F. J. Davies, of the late 58th Regiment Native Infantry, on leave for twenty months. Government General Order No. 355 of the 25th March 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Captain H. O. Hitchins, of Artillery, on Furlough for two years. Government General Order No. 376 of the 1st April 1862 ...	} Jeddo, from Bombay, 27th March 1862.

Lieutenant the Hon'ble H. H. Hare, of the late 17th Regiment Native Infantry, Adjutant, 16th (Lucknow) Regiment Native Infantry, permitted to proceed to Europe for one year without pay. Government General Order No. 335 of the 20th March 1862 ...

Lieutenant F. Hibbert, of the late 35th Regiment Native Infantry, on leave for fifteen months. Government General Order No. 383 of the 1st April 1862 ...

Lieutenant G. P. Brown, of Artillery, on leave for eighteen months. Government General Order No. 364 of the 27th March 1862 ...

Lieutenant W. Gordon, of the late 47th Regiment Native Infantry, on Furlough for three years. Government General Order No. 394 of the 4th April 1862 ...

Conductor E. Skiddy, First Class Barrack Master, Benares, on leave for fifteen months. Government General Order No. 373 of the 28th March 1862 ...

H. W. NORMAN, *Lieut.-Col., Secy. to the Govt. of India.*

PUBLIC WORKS DEPARTMENT.

GENERAL,—ESTABLISHMENTS.

No. 76.

Fort William, the 22nd April 1862.

Appointments.—Narain Pillay is appointed an Assistant Supervisor in the Public Works Department and posted to British Burmah.

No. 77.

The 23rd April 1862.

Lieutenant J. Hills, of the Bombay Engineers, Officiating as Executive Engineer, Fourth Class, and as Assistant to Chief Engineer, Oudh, is confirmed in that grade and appointment.

No. 78.

The 25th April 1862.

Notification.—Captain J. S. Ingram, of the Bengal Staff Corps, is transferred from British Burmah to the Punjab, with the rank of Special Assistant Engineer.

R. STRACHEY, *Lieut.-Col., Secy. to the Govt. of India.*

ORDERS by the LIEUTENANT-GOVERNOR OF BENGAL.

No. 1220B.

APPOINTMENTS.—*The 10th April 1862.*—The Judge of Dinagepore is vested with authority to receive appeals from the sentences of the Superintendent of Darjeeling in Criminal Cases.

The 21st April 1862.—Major G. Verner to officiate as Commissioner of Chota Nagpore. Major J. S. Davies will officiate as Commissioner until the arrival of Major Verner.

Bengal, 10th April 1862.

Mr. J. Cockburn, Deputy Magistrate under the Dacoity Commissioner, is vested with the full powers of a Magistrate in Bograh.

The Reverend M. Bronson to be a Marriage Registrar in Nowgong.

Moulavy Abdool Mujeed, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Jehanabad, and to exercise the full powers of a Magistrate in Burdwan and Hooghly.

Baboo Chundy Churn Singhee, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Moonsheegunge, and to exercise the powers of a Subordinate Magistrate of the First Class, as described in Section XXII. of the Code of Criminal Procedure (Act XXV. of 1861), and Section I., Act X. of 1854, in Dacca.

Mr. J. Phin Smith to be Professor of Dentistry in the Medical College from the 1st proximo.

The 22nd April 1862.—Mr. A. R. Thompson to officiate as Civil and Sessions Judge of Dacca.

Mr. H. C. Sutherland to officiate as Magistrate and Collector of Rajshahye.

Mr. C. B. Garrett to officiate as Magistrate and Collector of Hooghly.

The following gentlemen to be Honorary Magistrates, and to exercise the powers of a Subordinate Magistrate of the Second Class, as described in Section XXII. of the Code of Criminal Procedure (Act XXV. of 1861), and Section I., Act X. of 1854, in the Districts mentioned:—

In the 24-Pergunnahs.

Mr. Hugh Fraser.

In Midnapore.

Mr. J. Botellho.

In Kamroop.

Chowdry Lulletram Sing.

Mr. C. H. Campbell, on special duty in Jessore, to be a Commissioner of Revenue, under Regulation I. of 1829, of Civil Judge and Collector of Land Revenue in Pergunnahs Santore, Nuldie, and Gungaput, in Furreedpore, and in Pergunnahs Nusruckshye, Mohumshye, Nussubshahye, and Balgatchee, in Pubna.

Baboo Kistobeharee Mookerjee, Officiating Deputy Magistrate and Deputy Collector in the 24-Pergunnahs, Jessore, Nuddea, and Pubna, to officiate also as Deputy Magistrate and Deputy Collector in Pergunnahs Santore, Nuldie, and Gungaput, in Furreedpore.

Baboo Kalichunder Bannerjee, Deputy Magistrate and Deputy Collector in Jessore, to be also Deputy Magistrate and Deputy Collector in Pergunnahs Santore, Nuldie, and Gungaput, in Furreedpore, and in Pergunnahs Nusruckshye, Mohumshye, Nussubshahye, and Balgatchee in Pubna.

Moulavy Mahomed Sadik, Officiating Deputy Magistrate and Deputy Collector of Nuddea, to officiate also as Deputy Magistrate and Deputy Collector in Pergunnahs Santore, Nuldie, and Gungaput, in Furreedpore, and in Pergunnahs Nusruckshye, Mohumshye, Nussubshahye, and Balgatchee, in Pubna.

Baboo Barodapersaud Moostafee, Officiating Deputy Magistrate and Deputy Collector in Jessore, 24-Pergunnahs, Nuddea, and Pubna, to officiate also as Deputy Magistrate and Deputy Collector in Pergunnahs Santore, Nuldie, and Gungaput, in Furreedpore.

Baboo Anund Mohun Mojoomdar, Officiating Deputy Magistrate and Deputy Collector in Jessore, Nuddea, 24-Pergunnahs, and Furreedpore, to officiate also as Deputy Magistrate and Deputy Collector in Pergunnahs Nusruckshye, Mohumshye, Nussubshahye, and Balgatchee, in Pubna.

Koomar Harendra Krishna, Assessor, Income Tax, at the Presidency, is promoted from the Fourth to the Third Class.

Baboo Omesh Chunder Mookerjee to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in Rungpore.

Moulavy Waheedoon Nubbea, Deputy Magistrate and Deputy Collector of Pubna, is transferred to the 24-Pergunnahs to be stationed at Chilpore, and to exercise the full powers of a Magistrate in that District.

Mr. J. S. Rees to officiate as Professor of History and Political Economy in the Presidency College.

Baboo Romanath Nundy, B. A., to officiate as Assistant Professor of Mathematics in the Presidency College.

LEAVE OF ABSENCE.—*The 21st April 1862.*—The leave granted by the Lord Bishop of Calcutta to the Reverend Dr. Mazuchelli, Assistant Chaplain of Kidderpore, for two months, is confirmed.

The 22nd April 1862.—Mr. W. LeF. Robinson, Magistrate and Collector of Purneah, for ten days, preparatory to proceeding to Europe on Furlough.

Mr. H. Woodrow, Inspector of Schools, for six months, under Section VIII. of the Uncovenanted Absentee Rules.

Baboo Ramnarain Samooda, Deputy Magistrate and Deputy Collector of Burdwan, for six weeks, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Tarapersaud Chatterjee, Officiating Deputy Magistrate and Deputy Collector of Backergunge, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Mahomed Abdool Wahab, Moonsiff of Umeerpore, for one year, under Section IX. of the Uncovenanted Absentee Rules.

Mr. S. Lobb, M. A., Officiating Professor of History and Political Economy in the Presidency College, for one month, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

NOTIFICATION.—*The 22nd April 1862.*—The leave granted to Mr. C. B. Skinner, Magistrate and Collector of Bhaugulpore, for three months, on the 12th-ultimo, is cancelled at his request.

NOTIFICATION.—*The 22nd April 1862.*—As required by Section VI., Act XIV. of 1836, it is hereby notified that, in modification of the orders of the 30th May 1836, the Lieutenant-Governor has fixed the Station of Diamond Harbour, in the River Hooghly, as the place from which the Manifests of inward-bound Vessels shall in future be forwarded to Calcutta.

E. H. LUSHINGTON,
Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

GENERAL,—ESTABLISHMENTS.

No. 61.

The 25th April 1862.

Posting.—Probationary Assistant Overseer Kasyath Ghosal, transferred from the Punjab to Bengal in Government of India's Notification No. 278, dated 24th December last, has been posted to the Ramghur Division.

J. P. BEADLE, *Lieut.-Col.,*
Offg. Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL (CIVIL) DEPARTMENT.

No. 93A.

Nynee Tal, the 9th April 1862.

On the recommendation of the Court of Sudder Dewanny Adawlut the Hon'ble the Lieutenant-Governor is pleased to make the following changes in the postings of the Principal Sudder Ameen of these Provinces:—

Hubeboollah Khan, from Ghazepore to Mirzapore.

Khoorshied Ali Khan, from Mirzapore to Allahabad.

Mahomed Ubdoolah, from Allahabad to Jounpore.

Ussudoolah Khan, from Jounpore to Goruckpore.

Pygumber Buksh, from Goruckpore to Moradabad.

Synd Ahmud Khan, from Moradabad to Ghazepore.

Rai Soonder Lall, from Shahjehanpore to Banda.

Doobey Jowala Pershad, from Banda to Shahjehanpore.

Mahamed Hussun Khan, from Mynpoory to Cawnpore.

Sheikh Moniur Ali, from Cawnpore to Mynpoory.

No. 101A.

The 10th April 1862.

Mr. Gilbert Pocklington Money is appointed to officiate as Judge and Sessions Judge of Allahabad.

Mr. John Power is appointed to officiate as Judge and Sessions Judge of Moradabad during the absence of Mr. J. F. D. Inglis, or until further orders.

POLICE DEPARTMENT.

No. 302A.

Nynee Tal, the 8th April 1862.

In accordance with the provisions of Section XV., Act V. of 1861, the Hon'ble the Lieutenant-Governor is pleased to direct that the inhabitants of the Jagheer of Dongra, in the Lullutpoor District, shall be charged with the cost of maintaining the additional Police, consisting of one head Constable and twelve Constables, which it has been found necessary to quarter therein consequent on the protection and assistance afforded by the inhabitants to the Rebel leader Davee Sing.

No. 306A.

The undermentioned Native Officers, belonging to the Ajmere and Mhairwarrah Police Corps, are promoted to superior Grades with effect from the 4th of March:—

Jemadar Prawn Sing to be Subadar in the room of Lalla Subadar, deceased.

Havildar Bagga to be Jemadar, *vice* Prawn Sing, promoted.

No. 316A.

The 11th April 1862.

Privilege leave of absence, for two months, is granted to Captain George Swiney, District Superintendent of Police at Jaloun, from the 15th of April, or from the subsequent date on which he may avail himself of the same.

Mr. R. Sterndale, Assistant Inspector-General of Police in the Jhansie Division, is appointed to officiate as District Superintendent of Police at Jaloun during the absence of Captain Swiney, or until further orders.

No. 318A.

So much of the Notification No. 257A., dated the 29th ultimo, as grants three months leave of absence, on Medical Certificate, under Section V. of the Uncovenanted Service Absentee Rules, to Mr. C. T. Castle, District Superintendent of Police at Futtehpoore, is cancelled.

Three months privilege leave, under Section VII. of the Uncovenanted Service Rules, is granted to Mr. Castle from the date on which he may avail himself of the same.

No. 92.

Allahabad, the 19th April 1862.

The following Notification, issued by the Government of India in the Home Department, is re-published for general information:—

No. 1936.

The 12th April 1862.

Appointment.—Lieutenant-Colonel H. Bruce, C. B., to be Inspector-General of Police in India.

REVENUE DEPARTMENT.

No. 309A.

Nynee Tal, the 12th April 1862.

Whereas it appears to the Hon'ble the Lieutenant-Governor that

Number.	Pergunnah.	Name of Village.	Quantity of land required.
			A. R. P.
	Etawah	Seral Bhugut	3 1 11
	Ditto	Nayeepoorah	1 1 23
	Bhurtnah	Chuckernugger	3 1 16
			8 0 10

tenant-Governor that land is required to be taken up, at the public expense, for a public purpose, *viz.*, for the construction of Customs' Chowkies and Bungalows, it is hereby notified that land measuring 8A. 0R. 10P., as detailed in the margin, situated in Pergunnahs Etawah and Bhurtnah, in the Etawah District, are required for the above purposes.

This Declaration is made under Section II., Act VI. of 1857.

GENERAL DEPARTMENT.

No. 894A.

Nynce Tal, the 9th April 1862.

Nine months' leave of absence, on Medical Certificate, under Section V. of the Uncovenanted Service Absentee Rules, is granted to Mr. H. Blunt, Deputy Collector at Furruckabad, with effect from the 1st ultimo.

No. 900A.

The 10th April 1862.

Leave of absence for six months, on private affairs, under Section XIV., Clause 1, of the Civil Service Absentee Rules, is granted to Mr. J. A. Loch, Joint Magistrate and Deputy Collector at Benares, from the date on which he may avail himself of the same.

Mr. C. W. Moore, Joint Magistrate and Deputy Collector in the Ghazeeepore District, is transferred in that capacity to the Benares District.

No. 905A.

Under instructions received from the Government of India, in the Military Department, Assistant Surgeon J. C. Corbyn, Superintendent of the Central Prison at Meerut, at present on leave of absence under Medical Certificate, is removed from his appointment, and his services are placed at the disposal of the Government of India, in the Military Department, with effect from the 21st March 1862.

No. 910A.

Mr. G. H. Lawrence is appointed to officiate as Magistrate and Collector of Mooradabad as a temporary arrangement.

No. 918A.

The 11th April 1862.

Privilege leave of absence for two months has been granted by the Lord Bishop of Calcutta to the Reverend T. W. Shaw, Chaplain of Moradabad, with effect from the date on which he availed himself thereof.

No. 924A.

The 12th April 1862.

Privilege leave of absence, for two months, under Section XII. of the Civil Service Absentee Rules, is granted to Mr. S. S. Melville, Joint Magistrate and Deputy Collector in the Agra District, from the 1st of August 1862, or the subsequent date on which he may avail himself of the same.

No. 929A.

In modification of paragraphs 1 and 2 of the Notification No. 534A., dated the 3rd ultimo, it is hereby notified that Mr. R. Wall reverted to his appointment of Assistant Magistrate from the 26th of November, the date on which Mr. W. Blunt returned from leave.

Mr. F. R. Hogg reverted to his appointment of Assistant Magistrate from the 30th of November, the date on which Mr. G. W. Colledge returned from leave.

Mr. W. Young reverted to his appointment of Assistant Magistrate from the 5th of December, the date on which Mr. W. Johnston ceased to officiate as Magistrate and Collector of Allahabad.

No. 632.

Allahabad, the 12th of April 1862.

The following Notifications, issued by the Government of India in the Home Department, are re-published for general information:—

No. 1804, dated the 7th April 1862.

The Reverend W. C. Bell, appointed an Assistant Chaplain on the Bengal Establishment, reported his arrival on the 1st instant per Steamship *Bengal*:—

Mr. Bell's services are placed at the disposal of the Government of the North-Western Provinces:—

No. 1806, dated the 8th April 1862.

Erratum.—In Notification No. 1729 of the 3rd instant, the date of return from Furlough of Mr. Henry Barkly Henderson, should be 1st instant.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

GEORGE COUPER,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

GENERAL DEPARTMENT.

The 16th April 1862.

No. 807.—*Appointments.*—Lieutenant C. Beadon, Madras Army, to be an Assistant Commissioner of the Third Class in the Punjab, and he is posted to the Goorgaon District.

No. 808.—Zoolficar Ali, Tehseeldar of Rawul-pindee, is appointed to officiate as Extra Assistant Commissioner, during the absence of Syud Sooltan Ali, proceeded on leave.

POLITICAL DEPARTMENT.

The 19th April 1862.

No. 267.—With the concurrence of the Supreme Government the Hon'ble the Lieutenant-Governor is pleased to depute Major O. J. McL. Farrington, Deputy Commissioner of Umritsur, on special duty to Cashmere during the ensuing season.

R. H. DAVIES,
Secy. to Govt., Punjab.

PUBLIC WORKS DEPARTMENT.

The 17th April 1862.

No. 6412.—*Leave.*—The leave of absence for one month, on "private affairs," granted to Captain T. W. Marten, Assistant Engineer, Peshawar Division, in *Punjab Gazette* Order No. 3619 of the 24th December 1861, is altered to "privilege leave."

R. MACLAGAN, *Lieut.-Colonel,*
Secy. to Govt., Punjab.

Notification, No. 39.

MR. J. B. DRIEBERG, Uncovenanted Deputy Collector, received charge of the *Maldah Treasury* on the 22nd instant.

W. WATERFIELD,
Offg. Depy. Sdr. and Acctt. Genl., Bengal.
FORT WILLIAM,
The 25th April 1862.

Opium Notification.

NOTICE is hereby given, that the fifth sale of Opium, the provision of 1860-61, will be held at the Exchange Hall on Wednesday, the 7th of May 1862, at 11 A. M., and will comprise 2,440 Chests, *viz.*—

Behar Opium	...	1,305
Benares "	...	1,135
Total Chests	...	2,440

2. The General Conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 9th November 1861, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1862, respectively, that is to say, no Bank of Bengal Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the sale, will be received after 4 P. M. of Monday, the 12th May 1862, and no Bank of Bengal Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 22nd May 1862.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1860-61, will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 9th June 1862.	1,305	1,135	2,440
Ditto Wednesday, 9th July "	1,305	1,135	2,440
Ditto Wednesday, 6th Aug. "	1,305	1,135	2,440
Ditto Friday, 5th September "	1,705	1,135	2,440
Ditto Wednesday, 15th Oct. "	1,95	1,135	2,440
Ditto Monday, 10th Nov. "	1,305	1,135	2,440
Ditto Thursday, 4th Dec. "	1,356	1,164	2,520
Total	9,186	7,974	17,160

By Order of the Board of Revenue,

A. EDEN,
Junior Secretary.

FORT WILLIAM,
The 4th April 1862. }

Civil Engineering College,—Calcutta.

NOTICE is hereby given, that (subject to the confirmation of Government) the new Session of the College will commence on Monday, the 12th May, immediately after the termination of the Annual Examinations. The Classes will continue open until the 20th August, from which date it is expected that the annual vacation will commence and continue till the 20th October.

2. Candidates for admission should submit their Applications on or before the 10th May, Forms of which may be obtained at the College between 10½ A. M. and 4½ P. M. daily.

3. Candidates must have either passed the Entrance Examination of the Calcutta University or be holders of Senior Scholarships.

4. Out-Students will be permitted to attend the College on payment (in advance) of a fee of Rupees 15 each Session for each branch of study they desire instructions in. No Entrance Examination is required from them, but Certificates of good moral character must be produced.

J. G. MEDLEY, *Major, Engineers,*
Officiating Principal.

C. E. COLLEGE, }
The 11th April 1862 }

Education Notice.

MEDICAL COLLEGE.

1. THE Calcutta Medical College Session of 1862-63 will commence on the 15th June next.

2. Students who may be desirous of commencing their studies are requested to apply to the Principal at the Medical College, between the hours of 10 A. M. and 4 P. M., on or before the 15th May next, when the vacant Free Presentations will be awarded, and the vacancies in the Class of Scholarship-holders filled up.

3. The possession of the "Entrance Examination" Certificate of the Calcutta University will entitle Students to enter the Medical College without further Examination.

4. Under certain conditions (which may be learned on application to the Principal), Students will be admitted in anticipation of passing the University Entrance Examination, but in all cases under the clear proviso that they will present themselves for that Examination when next held.

5. The course of Instruction given in the Calcutta Medical College is framed to meet the requirements of the Calcutta University for obtaining its Degrees in Medicine and Surgery.

6. The Candidates who may fail in obtaining a Scholarship or a free Presentation may be admitted as Students on payment of an Entrance Fee of 15 Rupees, and a further sum of 5 Rupees monthly during the period of their stay at the College, provided they enter into a guarantee to follow out the College Curriculum to a close and to graduate at the Calcutta University. Candidates who do not intend to graduate in Calcutta, or who wish to attend only a few courses of Lectures, may be admitted as casual Students on payment of a Fee of 30 Rupees for each course of Lectures, or 60 Rupees for six months' attendance upon any single branch of Hospital practice.

7. The Certificates of Lectures and Hospital attendance of the College are recognized by the University of London, the Royal College of Surgeons of England, and the Worshipful Society of Apothecaries of London.

S. B. PARTRIDGE,
Offg. Principal, Medical College.

CALCUTTA ;
MEDICAL COLLEGE OFFICE, }
The 21st March 1862. }

[1600]

No. 1495.

NOTICE.

THE undermentioned Bills, which were left for acceptance at the Bill Acceptance Department, but were never claimed, will be delivered over to their rightful owners on their application, provided such application be made within six months from the date of this notice; but after that period, if not claimed, the Bills will be cancelled and their amount credited to Government.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY;
Bill Acceptance Department,
The 19th February 1862.

LIST of Bills accepted but not delivered as they were not claimed.

Treasury No.	Bill No.	Date.	Acceptance No.	Station.	Last Endorsee.	Amount.	REMARKS.
						Rs. As. P.	
1	263	20th Nov.	1851	6706	Cuttack	Messrs. Paul, Lyons, and Bell	8 0 0
2	116	1st Dec.	"	7213	Durrung	Reverend J. Thomas	18 0 0
3	506	12th Feb.	1852	575	Wuzeerabad	Messrs. Braddon and Co.	26 0 0
4	159	26th "	"	1155	Goruckpore	Ditto	10 0 0
5	716	23rd March	"	765	Cawnpore P.	Mr. Mountain	14 13 0
6	868	7th April	"	1289	Benares P.	Messrs. Braddon and Co.	10 0 0
7	20	22nd June	"	1800	Hissar	B. Marriott	18 8 0
8	62	24th July	"	1613	Rangoon	Gillanders, Arbuthnot and Co.	50 0 0
9	164	11th October	"	5717	Furrackabad	Miss E. Gilmore	2 0 0
10	660	10th Feb.	1853	5996	Cawnpore P.	Reverend J. Thomas	11 0 0
11	11	21st May	"	1212	Rajshahye	C. B. Stewart	100 0 0
12	70	16th Sept.	"	4966	Bhulooah	N. S. Sweedland	36 10 0
13	378	" Feb.	1854	9802	Cuttack	G. C. Fletcher	5 11 10
14	666	11th March	"	219	Cawnpore P.	G. H. Howes	6 0 0
15	30	13th May	"	1768	Benares P.	Ensign Fox	0 6 3
16	217	12th August	"	1988	Ditto	Lieutenant G. Wild	1 8 0
17	600	22nd "	"	1656	Prome	Juggernath, Cloth Merchant, Berhampore	40 0 0
18	524	14th Sept.	"	3988	Rangoon	Lalla Gungapersad	136 8 8
19	320	28th April	1855	1146	Sylhet	J. C. Murray	16 0 0
20	154-111	17th July	"	3694	Midnapore	Baboo Peary Mohun Sircar	1 12 0
21	331	28th Jan.	1856	9674	Furrackabad	Sheik Munsubdar, Pay Havildar	20 0 0
22	83	25th April	"	94	Shajenhanpore	Lieutenant T. J. Grendor	20 0 0
23	122-30	8th May	"	270	Rangoon P.	Usheen	4 0 0
24	62-35	16th July	"	5494	Maumbhoom	Nubboo Kisto Mookerjee	12 0 0
25	308	4th October	"	3651	Sirhind Division	Thaccor Doss Chuckerbutty	10 0 0
26	831	18th March	1857	1450	Cuttack	G. F. Cockburn	10 0 0
27	267-142	29th May	1858	3028	Cawnpore	FitzRoy	12 0 0
28	268-143	" "	"	3129	Ditto	Ditto	60 0 0
29	36	22nd June	"	4916	Purneah	Sreenarain Bhuttacharjee	2 0 0
30	48	25th Sept.	"	9174	Jaloun	Captain G. J. Chesney	64 0 0
31	788	16th Nov.	"	11317	Cawnpore	Samuel Smith and Co.	100 0 0
32	321	7th Dec.	"	12992	Hazareebaugh	Messrs. Dykes and Co.	16 8 0
33	863	14th Feb.	1859	16170	Cuttack	A. Scott	75 0 0
34	155	15th "	"	17020	Pooree	Peary Churn Sircar	6 0 0
35	33	14th "	"	524	Seonee	W. C. Sterndale	10 0 0
36	1433	15th "	"	17208	Agra	J. Rowe	20 0 0
37	1	3rd May	"	525	Seonee	W. Crawford Sterndale	10 0 0
38	23	14th "	"	1113	Rungpore	Messrs. Lewellyn and Co.	25 0 0
39	72	11th Jan.	"	2818	Mymensing	J. D. Ward	33 0 0
40	11	16th August	"	6315	Furreedpore	Messrs. James Monteath and Co.	9 0 0
41	726	" Sept.	"	6384	Peshawur	Cally Churn	10 0 0
42	482	4th March	1858	10225	Moorshedabad	Officer Commanding 3rd Company, 9th Battalion	23 3 9
43	206	21st April	1859	14165	Pooree	H. Mactier	5 0 0
44	51	26th May	1860	4534	Ghazeepore	Agent, Oriental Bank Corporation	45 0 0
45	89	4th July	"	4535	Ditto	Pay-Master Taylor, 37th Regt.	10 0 0
46	196	14th Nov.	1845	5238	Meerut	Reverend Mr. Maddock	16 0 0
47	192	28th July	1846	2235	Delhi	Messrs. T. S. Hortly and Co.	12 0 0
48	421	17th March	1849	14724	Cuttack	Mr. Patton	43 0 0
49	95	19th "	"	13562	Maldah	R. S. Thomson and Co.	38 0 0
50	74	23rd "	1846	15372	Lohardugga	Janoky Narain Chatterjee	27 0 0

Treasury No.	Bill No.	Date.	Acceptance No.	Station.	Last Endorsee.	Amount.	REMARKS.
						Rs. As. P.	
51	312	6th October 1846	2527	Cawnpore P.	... Serjeant Peddel, House Steward, Bengal Military Club	1 8 0	
52	328	10th " "	2597	Ditto	... Lieutenant J. Elliot	10 0 0	
53	589	28th April 1847	334	Ditto	... Lieutenant W. H. Smith	8 9 2	
54	591	29th " "	335	Ditto	... Captain C. Grisell	1 3 2	
55	55	16th May 1848	1324	Ditto	... R. Scortlett	32 0 0	
56	116	11th Sept. "	7987	Midnapore	... W. D. Rose	10 0 0	
57	209	9th Dec 1849	8080	Bhaugulpore	... Haran Chunder Newgy	25 0 0	
58	452	25th March 1850	8620	Loodianah	... J. Dove and Co.	18 0 0	
59	47	20th May "	8704	Cawnpore	... Captain E. Younghusband	100 0 0	
60	27	2nd August "	6470	Jaloun	... Ditto	80 0 0	
61	659	20th Jan. "	6470	Peshawur	... Brigade Major, Queen's Troops	37 5 8	
62	443	4th March "	10748	Chittagong	... W. Seton-Karr	25 0 0	
63	173	3rd July "	1863	Benares P.	... Lieutenant C. H. Dickens	5 8 0	
64	86	4th " "	229	Lucknow	... Editor of the <i>Englishman</i>	10 0 0	
Total						1,624 11 6	

J. I. HARVEY,

Sub-Treasurer.

Notice.

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the following Divisions of the Cuttack Circle:—

Cuttack,
Pooree,
Mahanuddy,
Balasore.

Correct Lists and Specifications of all the several descriptions of work that may be required in the repairs of Buildings and in the construction of ordinary works can be had from the undersigned, and copies of the Lists and Specifications will be forwarded to intending Contractors on application.

The Contracts to be first made will take effect from 1st May or 1st November 1862, as most convenient to contracting parties.

T. W. ARMSTRONG, C. E.,
Supdg. Engineer, Cuttack Circle.

CUTTACK,
The 25th March 1862. }

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranuggur, Ooltadangah, Sealdah, Entally, Ballygunge, Bhowanipore, Alipore, and Kidderpore, &c. (being Grand Divisions I, II, III, IV, V, VI, VII, and VIII of the Suburbs of Calcutta), having been duly revised, under Section XVI. of the Act, for the year 1862, the prescribed Notifications under Section XVIII. have, on this date, been fixed at conspicuous places in the Divisions, and also at the Sudder, Arreeadoh, and Dum-Dum Thannahs. All persons dissatisfied with the said assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper; but under Section XX. of the Act no such appeal can be received after the expiration of one month from this date. Applicants should send, with their appeals, the Tax Bills for the last quarter paid by them.

Parties willing to pay at once a whole year's tax may send in the amount to this Office when receipts will be granted. The gentlemen who composed the Panchayets last year have been appointed for this year also with the following exceptions:—

GRAND DIVISION I.

Baboos Panchanon Bannerjee, Kistomohon Mookerjee, Nundocoomar Gangooly, in the places of Baboos Khetterdhone Bannerjee, Juggobundo Gangooly, and Cally Nauth Moitro.

W. HEYSHAM,
Deputy Magistrate.

SUB-DIVISION TAX OFFICE; }
Alipore, }
The 27th March 1862. }

Notice.**INCOME TAX ACT, SCHEDULES 1 AND 2.**

UNDER the orders of the Governor General of India in Council, notice is hereby given that, except in the case of any person or persons to whom a special Notice is issued, the assessment for the Income Tax, for the year commencing from the 31st July 1861, under Schedules 1 and 2, Act XXXII. of 1860 (Income Tax Act), will be the same as for last year; provided that if any person

object to such assessment, he may apply to the Assessor of his Division for Forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the date of this Notice, and he will then be assessed on such Return under the said Act XXXII. of 1860.

E. LLOYD, *Captain,*
Deputy Commissioner of Revenue.

REVENUE DEPARTMENT;
Zillah Kamroop,
The 25th February 1862.

No. 39.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at No. 6, Park Street, up to 2 P. M. of the 1st May, and opened there at noon on the 2nd May in the presence of parties who may be pleased to attend for the supply, by Contract, of the Articles specified in the subjoined Schedule.

Form of Tender will be supplied by the Commissariat Officer on application.

Tenders to be superscribed "Tender for Bullock Gear."

Tenders will not be received after the hour fixed, and they must comprise all the Articles noted in the Schedule.

Tendering parties must lodge with their Tenders, or pay before the same are opened, the requisite Earnest Money by Bank of Bengal Receipt.

Musters of the Articles can be seen at the Commissariat Godown, Balooghat.

SCHEDULE.

Number of Tender.	DETAILS.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	Where and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender or before opening it.	Amount of Security to be deposited for Contract.	Quality of Supply.
1	Jhools	One delivery only on 15th September 1862.	429	Cattle Yard, Cooly Bazar, to Executive Commissariat Officer.	The whole to be received on 15th September 1862.	100 Rupees.	100 Rupees.	Very best.
	Suffrahs		215					
	Hand Rubbers		215					
	Curry Combs		215					
	Nose Ropes		429					
	Bridles „		429					

FORT WILLIAM;
Executive Commissariat Office,
The 17th March 1862.

H. B. CHALMERS,
Assistant Commissary General.

[1603]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Rights of Government to the several Khas Mehals, situated in the District of Sylhet, and mentioned in the Statement hereunto annexed, will be put to sale, under orders of the Board of Revenue, dated 1st October 1861, No. 232, received with the Commissioner's letter of the 8th October 1861, No. 199, in the Sylhet Collectorate, on the 1st May 1862, corresponding with 19th Bysack 1269 B. S.

The purchasers of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—The Estates to be sold, with the Sudder Jummas given below, to the highest bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be put down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government and the sale cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one.

5th.—In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of roads and improvement of communications. This sum will be leviable in the same manner as other arrears of Revenue.

Number.	Twice Number.	Names of Mehals and Pergunnahs.	Area in Koolba, &c.	Area in Beegahs, &c.	Sudder Jumma.	Upset Price.	REMARKS.
			H. K. P. J. H. P. G.	P. K. P. B.	Rs. As. P.	Rs. As. P.	
162	13767	Talook Kamoo Kopodar, Pergunnah Bahadoorpore	3 11 2 2 2 0 0	43 9 2 0	3 10 0	7 4 0	
219	14042	Talook Muslud Khan, Pergunnah Khord-punjkand	6 6 1 5 3 2 0	71 13 2 1	18 0 0	36 6 0	
230	1388	Talook Keeum, Pergunnah Shabazpoor	3 5 2 4 3 2 0	39 1 1 2	8 0 0	16 0 0	
238	17774	Ditto Takoordoss, Pergunnah Dacca Ottur.	13 7 1 4 3 2 10	149 6 0 3	5 1 3	10 2 6	
328	21248	Ditto Kashur Mohomed, Pergunnah Lunglah	2 1 2 6 2 0 0	23 10 0 2	10 7 3	20 14 6	
391	26759	Ditto Shamdoss, Pergunnah Havelce Denafah	10 11 0 6 3 0 0	119 18 0 2	5 8 0	11 0 0	
432	50964	Ditto Sheeb Churn Kur, Pergunnah Shaistannggur	0 10 1 4 1 0 0	9 10 0 1	8 1 8	16 3 4	
633	50965	Talook Sheik Nowaz, Pergunnah Shaistannggur	0 5 3 1 1 2 0	5 5 3 2	2 1 7	4 3 2	
654	50967	Talook Domye Omur, Pergunnah Shaistannggur	0 2 2 1 2 2 0	2 6 1 1	1 4 6	2 9 0	
655	50968	Talook Deegur Nowahpaul, Pergunnah Shaistannggur	0 11 1 0 3 0 0	10 6 0 0	3 15 0	7 14 0	
656	50969	Talook Khosaul Dutt, Pergunnah Shaistannggur	0 4 1 6 0 2 0	4 1 2 1	1 4 11	2 9 10	
755	50971	Talook Bishnoram, Pergunnah Shaistannggur	0 2 2 4 2 0 0	2 9 0 1	3 6 8	6 13 4	
659	50972	Ditto Khyrdee, ditto ditto	0 2 2 5 1 3 0	2 9 1 2			
660	50973	Ditto Baranoshah, ditto ditto	5 2 0 3 2 1 0	56 13 3 3	22 12 0	45 8 0	
661	50974	Ditto Chandram, ditto ditto	1 1 3 4 0 0 0	12 13 3 1	5 6 6	10 13 0	
663	50976	Ditto Sreenath Doss, ditto ditto	0 2 1 0 2 0 0	2 1 1 2	1 4 8	2 9 0	
669	50982	Ditto Akhazee, ditto ditto	1 0 2 4 2 0 0	11 11 1 0	14 0 0	28 0 0	
677	51777	No. 2628, No. 37, Burmottur, No. 1, Raj Chunder Dutt, Pergunnah Balleeserahi	2 11 2 5 1 0 0	32 12 0 0	1 7 9	2 15 6	
679	53997	Talook Shookoor Mohomed, Pergunnah Bejoarah	2 0 1 0 0 0 0	22 3 0 2	2 4 0	4 8 0	
681	54002	Talook Mohomed Ally, Pergunnah Bejoarah	3 5 0 3 0 0 0	37 11 0 0	2 0 0	4 0 0	
682	54003	Ditto Ushkur, ditto ditto	1 4 0 0 1 1 0	14 12 2 0			
684	54010	Ditto Shookoor Mohomed, ditto ditto	0 4 3 1 0 0 0	4 7 1 2	1 2 0	2 4 0	
685	53995	Ditto Abadollah, ditto ditto	5 5 2 3 0 2 0	59 18 3 1	2 2 6	4 5 0	
686	53996	Ditto Shofee Motee, ditto ditto	3 0 3 2 0 0 0	33 12 0 2	1 6 7	2 13 2	
689	54001	Ditto Ektear, ditto ditto	2 11 3 0 1 0 0	32 13 1 2	1 3 11	2 7 10	
690	54004	Ditto Hynt, ditto ditto	4 10 3 3 2 0 0	58 15 2 1	1 5 0	2 10 0	
693	54008	Ditto Mohomed Ally, ditto ditto	2 6 2 2 0 2 0	27 18 2 3	2 8 10	5 1 8	
697	54013	Ditto Shonsam, ditto ditto	0 8 3 1 1 0 0	8 0 2 2	5 6 0	10 0 0	
698	54024	Ditto Goolanb, ditto ditto	0 8 3 0 1 0 0	8 0 0 0	7 0 1	14 0 2	
699	54015	No. 1334, No. 40, Burmottur, No. 1, Kashee Chunder Bhutt, Pergunnah Bejoarah	1 10 3 6 2 0 0	20 19 3 1	4 4 0	8 8 0	
700	54475	Talook Shampunchanund, Pergunnah Luckye	450 2 1 0 1 2 0	4,335 19 1 1			
701	54476	Ditto Doyaram, Gungaram, ditto ditto	43 2 1 5 0 0 0	473 13 2 0			
702	54477	Ditto Birjomohun, Doyaram, ditto ditto	151 8 0 4 1 0 0	1,661 4 0 3			
703	54478	Ditto Kishnoram, ditto ditto	1 11 0 0 0 0 0	21 0 1 1	85 6 0	170 12 0	These Mehals are jointly settled, and hence they are to be sold in one Lot.
704	54479	Ditto Phachoram Shah, ditto ditto	0 10 2 5 0 0 0	9 15 0 1			
705	54480	Ditto Komulram, ditto ditto	0 11 3 6 0 0 0	10 18 2 1			
706	54481	Ditto Romanath, ditto ditto	289 9 1 6 2 0 0	3,078 12 3 2	37 6 8	74 13 4	
707	54482	Ditto Shobaram, ditto ditto	2 6 1 4 2 1 0	27 15 3 3	2 11 0	5 6 0	
710	54485	Ditto Dataram, ditto ditto	0 8 0 4 3 2 0	7 6 1 3	3 3 11	6 7 10	
711	56312	Ditto Hissa, Joy Gobind Roy, ditto Turruft	148 1 0 6 0 2 0	1,623 16 1 0	319 3 3	638 6 6	
712	56313	Ditto Roopram, ditto ditto	0 1 2 1 2 0 0	1 8 1 1	2 3 2	4 6 4	
714	56315	Ditto Roopatab, ditto ditto	6 0 0 4 3 0 0	65 18 3 3	10 1 1	20 2 2	

Number.	Towjee Number.	Names of Mahals and Pergunnahs.	Area in Koolba, &c.	Area in Beegahs, &c.	Sudder Jumma.	Upset Price.	REMARKS.
			H. K. P. J. H. P. G.	P. K. P. B.	Rs. As. P.	Rs. As. P.	
715	56316	No. 1180, No. 3, Mudat Mash, No. 6, Rajnaran Paul, Pergunnah Tarruff	2 10 2 3 0 0 0	31 12 1 1	5 12 0	11 8 0	
716	56317	No. 1180, No. 8, Shahebram, No. 6, Rajnaran, Paul, Pergunnah Tarruff	3 0 3 2 3 2 0	33 13 1 3	7 12 0	15 8 0	
717	56318	No. 1192, No. 4, Mudat Mash, No. 9, Rajnaran Paul, Pergunnah Tarruff	2 3 1 1 2 0 0	24 19 0 2	3 14 0	7 12 0	
718	56319	No. 4546, No. 2, Nuncar, No. 1, Luckikant Surmah, Pergunnah Tarruff	23 6 0 3 2 0 0	237 15 4 2	17 4 0	34 8 0	
719	57045	Talook Shautodoss, Pergunnah Gudda Hosseinnaghur	6 6 1 0 0 0 0	71 9 3 2	54 0 0	108 0 0	
720	57046	Talook Myndee, Pergunnah Gudda Hosseinnaghur	3 0 1 2 2 0 0	33 3 3 3			
721	56503	Talook Waheed Reza, Pergunnah Nooroolhosseinnaghur	36 4 0 2 3 2 0	398 9 0 2	78 0 0	156 0 0	
722	56504	No. 97, No. 1, Shirnee, No. 1, Kurumollah Chowdry, Pergunnah Nooroolhosseinnaghur	17 0 3 2 2 0 0	187 3 0 2	8 0 0	16 0 0	
723	57251	Talook Kismut Modafurpore, Pergunnah Pooteejooree	8 6 2 1 3 3 0	93 14 1 1	6 2 1	12 4 2	
724	57260	Talook Assatullah, Pergunnah Pooteejooree	71 9 2 1 1 1 0	787 13 1 0	56 0 9	112 1 6	
725	57252	Ditto Hissa Nusseer Mohamed, Pergunnah Pooteejooree	5 6 0 4 0 3 0	60 8 2 3			
726	57253	Talook Randial, Pergunnah Pooteejooree	93 9 2 2 3 2 0	1,028 8 3 2			
727	57254	Ditto Badasanun Ghat, ditto ditto	15 10 0 4 0 2 10	173 14 2 0			
728	57255	Ditto Kashubaugur, ditto ditto	7 0 1 2 0 2 0	77 0 3 0	87 0 0	174 0 0	
729	57256	Ditto Tautipore, ditto ditto	2 3 0 6 2 3 0	24 17 3 2			
730	57257	Ditto Gourepore, ditto ditto	1 8 2 2 2 0 0	18 16 0 3			
731	57258	Ditto Alleepore, ditto ditto	1 4 3 5 3 2 0	15 9 3 1			
732	57259	Ditto Raghobpore, ditto ditto	3 11 0 6 0 0 0	43 2 2 3			
733	57261	Ditto Jalalpore ditto ditto	3 4 2 6 1 2 0	37 4 0 2	2 0 0	4 0 0	
736	10683	No. 2734, No. 5, Burmottur, No. 4, Hurry Persad Sownee, Pergunnah Chapghaut	0 4 0 3 0 0 0	3 15 0 0	1 9 0	3 2 0	
737	10675	No. 2736, No. 9, Burmottur, No. 44, Mohamed Nazim, Pergunnah Chapghaut	0 4 0 6 0 0 0	3 16 3 3	1 9 6	3 3 0	
738	10676	No. 892, No. 6, Mudat Mash, No. 7, Dhunram Sein, &c., Pergunnah Chapghaut	0 10 2 5 0 0 0	9 15 0 1	2 14 2	5 12 4	
740	36505	Talook Shoriff Mohamed, Pergunnah Orungpore	2 9 1 4 0 2 0	30 8 1 3	3 7 7	6 15 2	
763	28489	Talook Najjiborazal, Pergunnah Lacur	6,882 2 0 0 3 2 10	75,457 15 1 2	125 0 0	250 0 0	
743	923	No. 1, Arung Bazar, ditto Khitta	2 4 1 6 3 2 0	26 0 2 0	104 0 0	208 0 0	
744	924	No. 1, Sawam Bageecha, ditto ditto	14 10 1 6 3 0 0	103 1 3 0	12 0 0	24 0 0	
MEHAL KHASS HALABADEE.							
745	4447	Talook Ahnundram Birjobullab, Pergunnah Duccingatch	11 9 1 0 1 0 0	129 1 0 3	20 0 0	40 0 0	
747	4450	Talook Sreedhur Takoar, Pergunnah Duccingatch	10 5 3 4 0 0 0	115 0 1 3	7 1 0	14 2 0	
748	4449	Talook Ahnundram Dutt, Pergunnah Duccingatch	2 11 0 4 3 2 0	32 2 3 1	6 4 9	12 9 6	
749	4451	Talook Balloram Shobaram, Pergunnah Duccingatch	12 3 0 1 2 0 0	134 7 3 0	4 10 0	9 4 0	
750	4452	Talook Khaleel Mohamed and others, Pergunnah Duccingatch	6 4 1 4 1 2 0	69 16 1 0	5 0 0	10 0 0	
751	4454	Talook Enzee Mohamed, Pergunnah Duccingatch	4 9 2 0 2 0 0	52 6 0 0	4 0 0	8 0 0	
752	4455	Talook Mohamed Abid, Pergunnah Duccingatch	1 3 3 2 2 3 0	14 5 0 1	3 8 0	7 0 0	
753	4456	Talook Bongoram and Ahnundram, Pergunnah Duccingatch	21 0 2 4 1 0 0	230 16 3 0	29 0 0	40 0 0	
754	4458	Talook Mohamed Allund, Pergunnah Duccingatch	242 2 3 0 0 0 0	2,654 0 2 1	30 0 0	60 0 0	
755	4457	Talook Kaleekunker Bole, Pergunnah Duccingatch	2 1 1 1 3 1 0	23 2 3 2	8 10 0	17 4 0	
756	4452	Talook Shabasonah, Pergunnah Duccingatch	3 1 0 2 0 0 0	83 17 1 1	2 10 0	5 4 0	
757	3281	Ditto Joleel Mohamed, Pergunnah Dacca Duckin	6 5 3 6 3 2 0	71 5 1 1	2 0 0	4 0 0	
758	24178	Talook Magoram, Pergunnah Pugla	4 4 2 0 0 0 0	47 19 1 1	92 15 2	185 14 4	
759	24179	Ditto Kalleekapersaud, Pergunnah Pugla	516 2 0 4 0 0 0	5,659 9 3 3	504 14 9	1,009 13 6	
760	27107	Ditto Gungaram Rajkishon, Pergunnah Echaculus	93 9 0 0 0 0 0	1,027 17 3 2	10 0 0	20 0 0	
761	27165	Talook Monceram Kanoram, Pergunnah Echaculus	10 8 0 6 3 0 0	117 3 2 0	3 0 0	6 0 0	
764	24 51	Talook Sheebjogul Ramruttun, Pergunnah Dohullea	33 11 0 1 0 0 0	371 18 2 2	12 12 10	25 9 8	
765	24636	Talook Kalleekapersaud, Pergunnah Bataul	487 5 2 4 2 1 10	5,344 16 0 1	56 8 0	113 0 0	
766	29770	Ditto No. 2, Bhoanepersaud, Pergunnah Dinarpore	67 2 0 2 2 3 0	736 10 1 0	42 8 2	85 0 4	
767	29772	Talook Agur Dass, Pergunnah Dinarpore	300 2 1 4 3 3 0	3,291 9 2 3	35 0 0	70 0 0	
768	35038	Ditto No. 1, Sonaram and others, Pergunnah Baneechoong	172 8 3 4 1 2 5	1,873 18 0 0	84 3 6	168 7 0	
769	26842	Talook Holasram Persaud, Pergunnah Boaljore	9 4 0 5 1 0 0	102 10 0 0	3 12 0	7 8 0	
770	35750	Ditto Jhyfur Mohamed, ditto Doolalee	10 8 1 6 0 0 0	117 7 1 3	8 12 1	17 8 2	
771	63939	Ditto Shumboonath Bhuttacharje, Pergunnah Bajorah	174 1 1 1 0 0 0	1,908 18 3 2	3 3 2	6 6 4	
657	50970	Talook Joyram, Pergunnah Shaistanuggur	0 1 1 4 0 0 0	1 5 1 2	0 11 2	6 15 8	
662	50975	Ditto Newaz Mohamed, Pergunnah Shaistanuggur	0 0 1 3 0 2 0	0 6 2 1	0 3 6	2 7 0	
664	50977	Talook Shobidram Sein, Pergunnah Shaistanuggur	0 1 0 2 0 1 0	0 19 2 0	0 5 5	3 6 2	
665	50978	Talook Joydoorga, Pergunnah Shaistanuggur	0 1 1 4 2 0 0	1 5 2 3	0 5 6	3 7 0	
666	50979	Ditto Jameel Mohamed, Pergunnah Shaistanuggur	0 1 0 6 2 1 10	1 2 3 1	0 14 9	9 3 6	
667	50980	Talook Mohamed Ruffee, Pergunnah Shaistanuggur	0 2 2 2 0 0 0	2 6 3 3	0 12 0	7 8 0	
668	50981	Talook Taz Mohamed, Pergunnah Shaistanuggur	1 10 2 4 0 0 0	20 13 2 2	0 13 8	8 8 8	

These Mahals being jointly settled, hence they will be sold in one lot.

These Mahals are to be sold rent-free.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area in Koolba, &c.	Area in Beegahs, &c.	Sudder Jumma.	Upset Price.	REMARKS.
			H. K. P. J. H. P. G.	P. K. P. B.	Rs. As. P.	Rs. As. P.	
670	50984	Talook Hossain Khan, Pergunnah Shaistanuggur	0 0 3 0 0 2 0	0 13 3 0	0 7 0	4 6 0	These Mehals are to be sold rent-free.
671	50950	Talook Romut Fakeer, Pergunnah Shaistanuggur	0 1 0 1 2 0 0	0 19 0 3	0 4 0	2 8 0	
672	50986	Talook Nazeer Mohamed, Pergunnah Shaistanuggur	0 1 1 2 0 0 0	1 4 0 1	0 10 6	6 9 0	
673	50987	Talook Doulat Khan, Pergunnah Shaistanuggur	0 0 2 1 0 0 0	0 9 3 0	0 3 5	2 2 2	
674	50988	Talook Bickra, Pergunnah Shaistanuggur	0 0 2 0 0 0 0	0 13 0 0	0 3 5	2 2 2	
675	50989	Ditto Beernudee, Pergunnah Shaistanuggur	0 1 0 3 1 0 0	1 0 2 0	0 6 8	4 2 8	
676	52084	Ditto Kunoo Dass, Pergunnah Sautgow	0 5 0 2 3 0 0	4 13 0 3	0 6 3	3 14 0	
678	53994	Ditto Noor Mohamed, Pergunnah Beejoarah	0 8 0 4 0 0 0	7 8 3 0	0 4 0	2 8 0	
680	54000	Ditto Ussoobee, ditto	1 5 2 4 2 0 0	16 2 2 1	0 6 9	4 3 6	
683	54005	Ditto Degar Mohamed Umme, Pergunnah Beejoarah	1 9 3 3 0 0 0	19 19 1 1	1 0 0	10 0 0	
687	53995	Talook Joindee, Pergunnah Beejoarah	0 7 3 4 0 0 0	7 4 0 3	0 5 7	3 7 10	
688	53999	Ditto Busseer Nohce, ditto	1 8 1 2 1 0 0	18 11 1 2	0 15 1	9 6 10	
691	54006	Ditto Baranollah, ditto	3 1 1 3 2 0 0	34 3 1 0	0 4 6	2 13 0	
692	54007	Ditto Bakce Somee, ditto	2 1 1 3 0 2 0	23 3 1 2	0 4 5	2 12 2	
694	54009	Ditto Degur Ekteeur, ditto	0 3 0 4 2 0 0	2 17 2 3	0 2 9	1 11 6	
695	54012	Ditto Khallakur, ditto	0 0 1 3 1 0 0	0 6 2 3	0 0 3	0 2 6	
700	54011	Ditto Bancharam, ditto	1 1 2 6 2 0 0	12 10 3 1	0 8 0	5 0 0	
708	54483	Ditto Manick Komar, ditto Luckhye	0 1 0 0 0 0 0	0 18 1 0	0 5 0	3 2 0	
709	54484	Ditto Lakhooram, ditto	0 8 1 2 0 0 0	7 12 0 0	0 10 11	6 13 2	
735	3355	Ditto Edooram Bhutt, ditto Dacca Duckin.	0 1 3 0 2 0 0	1 12 1 0	0 4 0	2 8 0	
746	4448	Ditto Bama Roop Pung, ditto Duceingatch	0 2 3 2 3 0 0	2 7 2 0	0 5 0	3 2 0	

(True Copy.)

R. PEREIRA,
Assistant Commissioner.SYLHET COLLECTORSHIP, }
The 6th March 1862. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Tirhoot, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of Government, in the Tirhoot Collectorate, on the 1st May 1862.

The purchasers of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the sudder jumma entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government and the Sale cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Purchasers shall be bound to pay in addition to the Sudder Jumma one per cent. on the total sudder jumma assessed from the date of entry upon their purchase for the construction of roads and improvement of communication.

Number of Lots.	Number of Towjee	Name of Mehals and Pergunnahs.	Area.	Jumma.	Upset Price.
			B. C. D. K.	Rs. As. P.	Rs. As. P.
1	1260	Hurbunspore Khoshali, Pergunnah Hajee-pore	187 16 3 9	144 8 0	289 0 0
2	1264	Rampore Kuraree Boraree, Pergunnah Hajee-pore	1,149 5 0 0	856 0 0	1,712 0 0

TIRHOOT COLLECTORATE, }
The 13th March 1862. }T. BRUCE LANE,
Collector.

[1606]

COMMISSARIAT DEPARTMENT.

No. 335.

STATEMENT shewing the Articles, with Quantities, provided by Contract and Purchase by the Barrackpore Executive Commissariat during the Month of November 1861, as per Commissary General's Circular No. 21, dated 31st May 1861.

ARTICLES.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
Victualling Supplies.				
712 ⁷ / ₃₆ , or 21,367 Men or Days at Barrackpore ... Rs. 9-9-0.				
	lbs. oz. d.	lbs. oz. d.	Rs. As. P.	Rs. As. P.
Bread per Re.	21,367 0 0	13 4 0	...	1,612 9 9
Beef "	18,409 0 0	8 10 6	...	2,128 8 8
Mutton "	2,958 0 0	5 8 9	...	534 4 7
Rice "	5,341 12 0	25 9 8	...	208 10 6
Sugar "	3,338 9 8	7 5 0	...	456 7 2
Salt "	1,335 7 0	14 0 8	...	95 2 0
Tea, green per lb.	160 7 7	Stock Rate.	1 8 0	240 11 3
" black "	321 8 4	"	1 0 0	321 8 3
		lbs. oz. d.		
Coffee per Re.	943 12 10	3 0 0	...	314 9 6
Vegetables "	21,367 0 0	33 8 0	...	637 13 1
Firewood "	64,101 0 0	246 2 5 ¹ / ₂	...	260 6 6
				6,810 12 0

Hospital Supplies.

1,552 Men or Days at Barrackpore ... Rs. 15-3-6.

	lbs. oz. d.	lbs. oz. d.	Rs. As. P.	Rs. As. P.
Bread per Re.	1,402 4 0	13 4 0	...	105 13 5
Beef "	79 0 0	8 10 6	...	9 2 1
Mutton "	428 0 0	5 8 9	...	77 4 10
Fowls "	No. 44	...	No. 4	11 0 0
Chickens "	" 126	...	" 8	15 12 0
Butter "	40 lbs. 6 oz. 8 d.	2 4 0	...	17 15 4
Milk "	1,408 pts. 3 m.	pts. 20-10-2	...	68 4 3
	lbs. oz. d.	lbs. oz. d.	lbs. oz. d.	
Sugar "	197 2 8	7 5 0	...	26 15 3
Sago "	15 9 0	Stock Rate.	4 0 0	3 14 9
Rice "	306 9 0	25 lbs. 9 oz.	...	11 9 2
Salt "	48 8 0	14 " 8 d.	...	3 8 7
Tea, green per lb.	49 13 8	Stock Rate.	1 Re. 8 as.	74 12 3
		lbs. oz. d.		
Onions per Re.	59 10 0	33 8 0	...	1 12 5
Ginger "	0 4 5 ¹ / ₂	...	4 seers	0 0 7
Nutmeg "	0 4 5 ¹ / ₂	...	10 oz.	0 6 10
Pepper "	3 11 10	...	4 lbs. 10 oz.	0 12 10
Flour "	16 5 0	...	10 srs. 8 eks.	0 11 10
Barley "	29 13 0	...	3lbs. 3oz. 3 ¹ / ₂ d.	9 5 0
Firewood "	6,240 0 0	246 2 5 ¹ / ₂	...	25 5 7
Eggs "	No. 232	...	No. 64	3 10 0
			RS. AS. P.	
Brandy per dozen	8 bottles 9 m.	Stock Rate.	18 0 0	13 5 7
Rum per gallon	6 " 8 "	"	2 8 0	3 6 4
Beer in Pints per dozen	9 " "	2 Re. 15 as.	...	2 3 3
" Quarts "	92 " "	4 Re. 7 as. 10 p.	...	34 6 8
Port Wine "	76 " 4 "	Stock Rate.	30 0 0	191 0 0
Sherry "	7 " 8 "	"	30 0 0	19 8 0
Lime Juice per btl.	30 " "	10 annas	...	18 12 0
Soda Water per dozen	6 " "	...	1 8 0	0 12 0
Lemonade "	2 " "	...	1 12 0	0 4 8
	lbs. oz. d.		lbs. oz. d.	
Arrowroot per Re.	18 12 0	...	3 3 3 ¹ / ₂	5 13 9
Potatoes "	409 0 0	35 lbs. 8 oz.	...	12 3 4
Ghee "	0 13 8	...	2 12 0	0 4 10
Fish "	13 0 0	...	2 0 0	6 8 0
Porter in Quarts per dozen	27 bottles	4 Rs. 9 as.	...	10 4 3
				786 13 8

[1607]

ARTICLES.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
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Feeding Cattle.

1,038 Elephants or Days at Barrackpore	...	...	Rs. 25-1-0 $\frac{1}{2}$.
5,220 Bullocks	" "	...	" 5-6-6 $\frac{1}{8}$.
5,012 Horses	" "	...	" 7-15-4 $\frac{1}{2}$.

		Mds. S. C.	Mds. S. C.	Mds. S. C.	Rs. As. P.
Attah	per Re.	222 11 0	0 15 8	...	572 15 2
Fodder	"	1,038 0 0	...	0 4 0	259 8 0
Gram for Horses	"	625 30 0	0 18 13 $\frac{1}{2}$	...	1,329 11 6
" " Bullocks	"	264 0 0	0 19 12	...	534 10 9
Paddy Straw	"	1,047 12 0	2 15 0	...	440 15 5
					3,137 12 10

Barrack Supplies.

			Rs. As. P.		Rs. As. P.
Jars, large	per each	No. 40	0 7 0	...	17 8 0
" small	"	" 1	0 4 0	...	0 4 0
Ghurrahs	"	" 200	0 0 9	...	9 6 0
Gumlahs	"	" 11	0 1 0	...	0 11 0
Spitting Chatties	"	" 20	0 0 6	...	0 10 0
		MDS. S. C.	MD. S. C.		
Lime	per Re.	140 20 0	1 5 11 $\frac{3}{4}$	...	127 5 6
Charcoal	"	11 30 12	0 35 8 $\frac{5}{8}$	...	13 3 9
Naunds, large	per each	No. 2	2 as. 9 pie	...	0 5 6
					169 5 9

Bedding, Hospital Clothing and Necessaries.

			Rs. As. P.		Rs. As. P.
Shirts, Linen	per each	No. 134	0 11 0	...	92 2 0
Trowsers, Linen	"	" 132	0 10 0	...	82 8 0
Sheets	"	" 75	0 12 0	...	56 4 0
Flannel Banians	"	" 104	1 12 0	...	182 0 0
Socks, Worsted	per pair	100 pairs	0 10 8	...	66 10 8
" Cotton	"	75 "	0 5 0	...	23 7 0
Blankets lined with Chintz	p. each	No. 64	2 12 0	...	176 0 0
Patna Towels, large	"	" 72	0 3 0	...	13 8 0
Grid Iron	"	" 1	0 12 0	...	0 12 0
Cork Screws	"	" 1	1 0 0	...	1 0 0
Tin Funnels	"	" 1	0 1 0	...	0 1 0
Locks and Keys	"	" 9	0 8 0	...	4 8 0
Bedside Suttranjies	"	" 36	0 12 0	...	27 0 0
					725 12 8

Grand Total, Rupees eleven thousand six hundred and thirty, eight annas, and eleven pie. 11,630 8 11

The Rates of Supplies at Chinsurah and Berhampore are nearly equal to, and do not exceed by more than 10 per cent. those paid at Barrackpore.

BARRACKPORE;
Executive Commissariat Office,
The 22nd February 1862.

J. SYKES, Captain,
Deputy Assistant Commissary General.

THE following Contracts have been concluded in the Commissariat Department for the periods specified:—

SEALKOTE DIVISION.

Hospital Clothing.

Rs. As. P.

Banians, Flannel	...	2	7	0	per each
Blankets, Country, lined with Chintz.	...	1	8	0	"
Caps, Flannel	...	0	8	0	"
" Linen	...	0	4	0	"
Drawers, Linen	...	1	0	0	"
Dusters	...	0	4	0	"
Gowns ... { Single	...	0	4	0	"
Double	...	1	8	0	"
Mattresses, Kharooah	...	1	0	0	"
Pillows ... { Small	...	0	2	0	"
Large	...	0	4	0	"
Pillow Covers ... { Small	...	0	2	0	"
Large	...	0	4	0	"
Quilts, Cotton	...	1	0	0	"
Socks, Flannel ... { Single	...	0	0	6	per pair
Double	...	0	0	6	"
Shirts	...	1	12	0	per each
Socks, Cotton	...	0	2	0	per pair
Shirts, Linen	...	1	4	0	per each
Straight Waistcoat	...	0	4	0	"
Slippers	...	0	5	0	per pair
Trowsers, Flannel	...	2	6	0	"
Towels, small	...	0	2	0	per each
" large	...	0	3	0	"
Per each set	...	16	14	0	

Nowrunga Roy and Cheringee Loll .. { 1st February 1862 to 31st January 1863.

BENARES DIVISION.

For Goruckpore.

lbs. oz. d.

Rice, 1st sort ... 30 15 12 per Re. Shaik Khodabux...

DACCA DIVISION.

Sugar at Station	...	6	0	0	"	} Lukhinarain Ghose
" on Command	...	5	0	0	"	
Sylhet Station	...	5	0	0	"	
Debrooghur Station	...	4	0	0	"	

15th March 1862 to 31st January 1863.

GWALIOR DIVISION.

Beef at all Stations in the Division...	14	0	0	"	} Gholam Russool, Shubrat Ally, and Ahmed Ally Khan ...	} 1st May 1862 to 30th April 1863.	
" on Command from all Stations..	13	0	0	"			
Mutton at all Stations in the Division	11	0	0	"			
" on Command from all Stations	10	0	0	"			
				Rs. As. P.			
Coffee at the Station of Morar	...	0	7	6	per lb.	} Moolehund ...	} 15th March 1862 to 15th September 1862.
" on Command from "	...	0	10	0	"		
" at the Station of Jhansie	...	0	8	0	"		
" on Command from "	...	0	10	0	"		

AT FUTTEHGURH.

Gun Carriage Agency.

lbs. oz. d.

Dry, Babool, Firewood ... 211 0 0 per Re. { Chotalall, Wulee, Mohamed, and Dabee Sahoy ... } 1st April 1862 to 30th April 1863.

LAHORE DIVISION.

Lahore.

lbs. oz. d.

Rice at Station
Sugar at Station

...	19	6	0	per Re.	{ Kassenath and Chysook }	...
...	5	14	0	,,		

HOSPITAL CLOTHING.

At Stations.

Rs. As. P.

Banians, Flannel	...	2	10	0	per each	} Kassenath
Trowsers	..	2	15	0	per pair	
Socks	..	0	3	0	..	
Caps	..	0	8	0	per each	
Sheets, White	...	1	11	0	..	
Pillow Cases, large	...	0	4	6	..	
.. .. small	...	0	4	6	..	
Quilts	...	2	8	0	..	
Pillows, large	...	0	5	0	..	
.. small	...	0	4	0	..	
Mattresses	...	1	8	0	..	
Gowns, double	...	1	12	0	..	
.. single	...	0	14	0	..	
Caps, White	...	0	3	0	..	
Towels, hand	...	0	2	0	..	
Jharruns	...	0	1	0	..	
Blankets, lined	...	2	8	0	..	
Shirts, White	...	1	14	9	..	
Trowsers	...	1	0	0	per pair	
Socks, lined	...	0	8	0	per each	
Total	...	21	15	9		

 1st February 1862
to 31st January
1863.

Bullock Gear at Stations.

Rs. As. P.

Jhools	...	4	10	0	per pair	} Gunga Doss.
Suffra, Saut	...	1	2	0	per each	
Curry Combs	...	0	3	6	"	
Hand Rubbers	...	0	3	6	"	
Ropes, Driving	...	0	9	0	per pair	
" Nose	...	0	7	0	"	
Hides with Oil	...	1	0	0	per each	
Bucket, Leather, with ropes and Oil...	...	0	12	0	"	
Line Ropes	...	0	12	0	"	
Whips	...	0	3	6	"	
Total	...	9	14	6		

For Gobindghur.

lbs. oz. d.

Rice at Station
Sugar at "

...	20	0	0	per Re.	{ Bankebrai and Boo- ramull. Gunga Doss }	...
...	6	1	0	,,		

G. B. REDDIE,

Officiating Commissary General.

INSOLVENT COURT.

ASSIGNEE'S OFFICE NOTICE.

Pursuant to Act No. XXVII. of 1841.

NOTICE is hereby given, that in the event of no claim being established to the unclaimed Dividends hereunder mentioned within twelve months from this date, such Dividends will be distributed among such of the Creditors of the undermentioned Insolvent Estate as shall have established their claims against such Estate respectively :—

ESTATE OF MACKINTOSH AND Co.

	Rs.	As.	P.
Adam, Estate of William	2	12	6
Agar, Ensign David Samuel	5	4	8
Aldersey, J.	0	6	7
Allan, Estate of J.	1	10	3
Ameerun, Beebee (1st)	2	7	8
Ameerun, Beebee (2nd)	2	3	1
Anderson, Colonel John	4	2	0
Andrew and Co.	28	8	3
Andrews, John	2	4	3
Ashley, James and Joshua Jones	3	7	1
Addison, Eldred	5	11	6
Anislie, Mrs. Mary	4	6	10
Alli Akbarkhan Tuba Tuban	22	12	10
Asiatic Society	13	1	4
Apothecary General	0	11	2
Armstrong, James	21	10	7
Armstrong, Lieutenant G. C.	0	8	7
Arson, John	3	11	10
Ashoorun, Beebee	19	4	10
Axford, Major Richard	0	15	1
Annund Chunder Sem	2	3	2
Aubril, Serjeant A.	2	2	2
Band Fund, Her Majesty's 38th Foot	3	12	3
Band Fund, 7th Native Infantry	3	14	8
Band Fund, 30th Native Infantry	0	8	5
Band Fund, 40th Native Infantry	1	9	1
Band Fund, 41st Native Infantry	2	1	6
Band Fund, 43rd Native Infantry	2	9	7
Band Fund, 16th Native Infantry	1	1	1
Band Fund, 38th Native Infantry	1	0	7
Band Boys, 43rd Regiment Native Infantry	2	2	7
Badshaw, Begum	5	1	5
Baggs, Conductor J.	1	6	2
Baker, Colonel William Massey, deceased	12	4	11
Baker, Captain Hugh Cossart	9	13	6
Baker, William Athos	2	7	9
Baker, J. L.	21	11	0
Balfour, Trustees of Miss Isabella Dow	39	3	3
Baptist Mission Press	7	3	10
Barberie, Captain Cortland Skinner	0	10	9
Barbor, Lieut. George Alexander	9	7	1
Barclay, Miss Jane	3	6	2
Barclay, Robert	0	8	9
Barber, James	1	2	10
Barklie, J. and A.	0	14	5
Barlow, Major Maurice	6	5	8
Barlow, Robert	1	13	11
Barrow, H.	0	11	1
Barstow, Captain John Anderson	3	13	5
Bartlett, Estate of Mrs. A.	2	3	7
Barton, Colonel Ezekiel	2	11	8
Bavey, Susannah Maleiya	2	3	3
Blackburn, John	2	5	6
Blacker, Major St. John	70	9	2
Blacker, Estate of Colonel Valentine	2	13	10
Blackman, Mrs. Ann	0	7	5
Blair, Major James	2	0	0
Bland, Captain Henry James	7	14	0
Barracough, Serjeant-Major P.	1	0	10
Brace, Lieutenant Edward	10	11	0
Bradshaw, Trust for Mrs. C. M. and Children	21	14	0

	Rs.	As.	P.
Bradshaw, Mrs. M.	6	7	4
Brandon, Captain John	3	2	5
Barrow, Captain T. W.	0	7	6
Beattie, Alexander	24	8	2
Becher, George	19	13	10
Beck, Mrs. Jane	0	6	3
Beckwith and Co.	8	0	8
Beebhoo, Beebee	4	6	7
Bell, Captain William, Artillery	6	14	5
Bell, Captain William, Her Majesty's 16th Foot	0	5	7
Bell, Benjamin	4	15	6
Bell, William	0	15	10
Belamy, Trustees of Mrs. Louisa	14	0	3
Bengal Club	4	6	10
Bertram, Trust for Misses H. and L. C.	4	1	1
Besanto, Lieutenant Thomas Henry Gatehouse	0	13	7
Bethune, Major Joseph	25	3	5
Berton, Estate of Eliza	23	1	4
Berton, Estate of Peter	4	2	1
Berton, Amelia (now Martindell)	0	9	1
Brew, Quarter-Master Francis	17	0	10
Bible Society	8	15	7
Bigge, Lieutenant James Rundell	2	5	5
Bigge, Colonel John Andrew	2	7	2
Billiard Committee, Her Majesty's 38th Foot	0	11	4
Billiard Fund, 8th Light Cavalry	0	8	4
Bishop, Colonel Samuel Pedding, deceased	10	8	6
Bishop, Lieutenant George William	1	11	7
Bishop, Mrs. Colonel and Children	12	14	3
Blinman, Serjeant H.	1	2	1
Book Club, Her Majesty's 38th Foot	1	3	7
Book Club, 26th Native Infantry	0	10	8
Book Club, 42nd Native Infantry	0	7	0
Book Club, 55th Native Infantry	0	5	11
Book Club, Her Majesty's 31st Foot	0	8	2
Book Club, 9th Native Infantry	0	7	1
Book Club, 20th Native Infantry	0	5	8
Book Club, 24th Native Infantry	0	5	0
Book Club, 35th Native Infantry	0	5	11
Book Club, Purneah	1	2	0
Book Club, Cawnpore	1	13	0
Book Club, Patna	0	5	6
Bogie, William	3	14	1
Boilard, Trustees of Mrs. Adelaide	1	6	3
Boileau, Estate of Lieutenant J. P.	3	2	4
Bonstead, John	1	5	0
Boyd, Mrs. Eliza	1	4	8
Boyle, Mrs. C.	14	4	5
Boria Cawly Venkata	3	4	6
Brook, Estate of James	0	6	3
Brodie, Reverend Edward	19	9	7
Brooke, Colonel Charles William	1	0	0
Broome, John	1	10	10
Brown, Henry, Band-Master	1	3	5
Brown, John	1	7	2
Brown, John Thomas	1	1	1
Brown, William, Madras Civil Service.	2	7	5
Brown, Estate of Cornet J. E.	0	14	1
Brown, Estate of Murdock	0	5	7
Browne, Lieutenant Samuel	1	13	11
Browne, Mrs. E. S.	10	5	11
Brownlow, Captain William	4	0	7
Bruce, Henry Alexander	0	8	11
Bunnoo, Beebee (3rd) deceased	2	3	6
Bunnoo Khanum	4	6	0
Burchill, Captain H. B.	6	8	8
Burton, Ensign C. E.	0	15	8
Bhyrub Chunder Bose	3	8	2
Byen, Mrs Theriza	0	6	2
Calcutta School Book Society	2	2	5
Calder, Estate of Serjeant D.	2	10	4
Campbell, Mrs. Maria	13	8	2
Campbell, Mrs. Emily (late Leycester)	1	10	2
Campbell, Trustees of Mrs. Mary	5	11	5

	Rs.	As.	P.		Rs.	As.	P.
Campbell, Archibald, c. s.	3	6	10	Cuttack Subscription	0	7	1
Campbell, Colin	10	9	4	DaCosta, Mrs. Emelia	5	7	3
Campbell, John	7	13	2	DaCosta, Andrew	1	0	0
Campbell, Serjeant Major John	2	6	1	Darley, William	22	3	4
Canham, Mrs. M.	1	1	6	Dare, Colonel Hastings	24	4	5
Canham, George	2	5	6	Dawn, Robert	19	11	5
Canton Insurance Company, 8th	134	3	6	Davidson and Children, Subscription for			
Canton Insurance Company, 9th	41	10	4	Mrs. H.	1	6	10
Carige, Mrs. E.	2	4	6	Dealtry, Archdeacon Thomas	0	15	1
Carleton, Captain Henry Peter	11	6	9	DeBallatian, Edward	1	2	5
Camac, Captain George Richard	1	15	8	Dolhie Subscription School Fund	9	2	5
Crane, Mrs. Thereza Maria	3	4	5	Dennis, Colonel J.	4	8	8
Carnwath, General the Right Hon'ble				Dennistoun, Lieutenant A. C.	1	15	5
Earl of	9	3	7	Dent, Thomas and Co.	227	9	5
Carl, Mestrazart and Co., H.	24	4	11	Derridon, G. S.	15	3	11
Carter, Mrs. Ann	15	4	2	Dent, William	5	9	0
Carter, Miss A. E.	1	3	11	Deremao, Lieutenant D.	4	10	5
Caroge Children, Trustees of	0	9	0	DeRoizio, Claudius Gilbert Ashmore	1	5	1
Carter, Captain Henry	5	6	2	DeWind, Lieutenant James Douglas	4	9	8
Cassidy, Miss S. J.	2	15	5	Drew, Estate of Thomas	2	11	4
Cather, Hugh, Captain	3	9	4	Dickinson, Captain Thomas	14	0	8
Cannin, Beebee	1	12	5	Dickson, Anthony	67	15	11
Cavell, Estate of Henry	8	14	11	Dixon, Captain Charles George	10	3	11
Cavell, Trustees of Master Henry	0	9	11	Dollard, William	4	12	6
Cavell, Mrs. Jane and Child	3	15	10	Dorrett, J. B. and Sarah	2	11	8
Chadwick, Major Thomas	19	15	2	Douglass, Henry Gill	0	5	3
Chalmers, Alexander	2	12	3	Dukinanundun Mookerjee	2	12	3
Chamberlain, Estate of Robert	10	14	7	Duubar, Major Peter	3	2	6
Charles, Walter	27	11	8	Duncan, Lieutenant Andrew Henry	1	5	3
Caulson, J. W. W. and J.	1	4	0	Dunkely, Estate of Colonel Robert	3	7	7
Charlton, Lieutenant Andrew	6	3	9	Dum-Dum Hunt Fund	0	14	2
Charlton, Estate of C. Charlton	5	10	7	Durham, James A.	6	9	9
Clarke, Hezekiel	1	12	3	Dwyer, Captain Henry, deceased	0	5	5
Clarke, James	11	2	9	Dyke, Captain John Dixon	14	6	6
Crahly, Mrs. A.	11	2	1	Dyson, Lieutenant John	2	1	7
Craigie, Colonel E. B.	1	12	1	Edward, Thomas, deceased	10	3	2
Crake, Estate of John	3	11	6	Edward, Robert Samuel	7	7	1
Cearns, John	6	2	10	Esdaile, Sir James and Co.	4	14	10
Christian, Augustus	5	5	2	Esdaile, James	0	15	8
Crichton, Joseph	0	12	7	Edgeworth, Serjeant Thomas B.	7	10	5
Child, Thomas Smith	40	12	9	Ellerton, John Frederick	2	2	8
Christian, Estate of Reverend F.	0	9	10	Everst, Reverend R.	1	12	9
Christie, Doughall	18	10	10	Elliott, Thomas Curry	2	12	11
Cripps, John Alexander	1	6	6	Elliott, Estate of Mrs. E.	1	3	5
Cripps, Trust for Miss Elizabeth	11	3	7	Elliott, Miss Margaret	0	8	1
Cock, Colonel James	2	13	6	Elliott, Miss J. C.	1	1	9
Colley, W. J. (deceased)	3	9	5	Ellis, Edward Smith	2	8	6
Collie, Captain John	5	8	6	Ewing, Miss Mary Ann	2	13	6
Collier, George	87	13	1	Ewart, Captain David	2	9	0
Collier, Mrs. Elizabeth	25	2	4	Emly, Captain Gibs	2	0	0
Collier, George and Marshall	16	11	3	Fagan, Mrs. Maria	1	12	10
Collins, Lieutenant-Colin McFarquhar	0	10	9	Fagan, Colonel Christopher	3	11	0
Collins, Quarter-Master Serjeant	1	2	3	Fallowfield, Jonathan	27	5	6
Comyn, G.	1	0	0	Farrington, Captain John James	17	6	4
Conway, Captain William	11	8	6	Francis, Charles Bransley	2	14	1
Cook, Lieutenant Charles	8	0	2	Franks, Sir John	52	13	6
Cooke, Isaac	0	13	5	Featherston, Miss Lydia	12	15	9
Cooke, Estate of Major William Percy	9	11	7	Fernandez, John Lewis	6	5	8
Corrie, Ven'ble Archdeacon Daniel	0	13	11	Frenc', James	1	2	10
Cork, Serjeant Major E.	0	10	7	French Hope Insurance Company	5	6	8
Cornelius, John (1st)	1	10	0	Field, William George	0	6	8
Cornelius, John (2nd)	1	0	11	Frith, Estate of Colonel W., account			
Cotes, Henry	4	9	6	Protested Bill	1	3	4
Cower Sing, Trust for Moonshee	0	8	0	Frith, Colonel W. H. L.	2	2	5
Cox, Conductor William	0	10	8	Frith, E. W. G.	1	9	1
Cornish, Ensign Philip George	0	12	0	Foly, Estate of Richard	3	6	9
Crockett, Captain John	17	0	4	Foley, Roger	0	15	1
Crooks, Quarter-Master Serjeant George	7	9	2	Foley, Robert	1	14	6
Church, Thomas	6	12	4	Forbes, Captain William Nairn	11	3	11
Churchier and Children, Subscription for				Forbes, Captain J. K.	1	0	6
Mrs.	0	11	3	Ford, Trustees for Mrs. Helen	2	4	1
Cudmore, Daniel	28	11	4	Fordece, Lieutenant John	4	0	3
Cullimore, Daniel	1	7	10	Forster, Lieutenant Henry	2	4	11
Cumberlege, Estate of Colonel N.	4	6	11	Fowler, Estate of George	1	5	0
Cumberlege, Edward Altham	2	9	1	Fuller, Charles Wray	0	7	0
Cunliffe, Colonel Sir Robert, Separate				Fulton, Henry	15	4	5
account	1	7	6	Fulton, Mrs. James and Daughters	12	6	6
Curphy, Major William, for Dowlet				Fulton, Miss Rebecca	22	9	11
Nissa	11	11	2	Fulton, Miss Jane and her heirs	5	0	8

	Rs.	As.	P.		Rs.	As.	P.
Fulton, John Williamson, deceased ...	112	2	0	Hill, Mrs. James ...	3	12	1
Fyzen, Beebee ...	1	2	3	Hill, Mrs. Ninian ...	6	13	8
Gall, Estate of Colonel George Herbert ...	8	14	6	Hill, Estate of Robert ...	29	10	3
Garden, Alexander ...	7	1	4	Hinder, James ...	0	9	0
Garden, Captain William ...	4	9	6	Hine, Lieutenant John ...	3	10	3
Garden, H. R. ...	1	13	5	Hollings, Estate of Mrs. Sophia ...	4	3	4
Garden, Miss ...	1	5	2	Holmes, Captain Joseph ...	3	6	5
Gardner, Colonel William Launies ...	631	3	8	Holmes, John ...	0	10	10
Gardner, Mrs. Ann and A. Shearman ...	2	7	2	Holroyd, Captain George Chaplin ...	12	2	6
Garner, Colonel Joseph ...	41	3	8	Hook, Colonel Lionel Smith, deceased ...	17	15	1
Garrow, George ...	2	0	7	Hornby, Stephen ...	17	15	2
Gash, John ...	0	10	6	Hornett, Mrs. Sarah ...	1	2	1
Graham, Lieutenant William Henry ...	0	13	8	Howe, Henry George Augustus ...	0	9	6
Grant, Captain Peter ...	0	11	10	Hope Insurance Company ...	117	12	5
Grant, Lieutenant Francis ...	0	8	9	Hulladur Mookerjee ...	4	1	2
Grant, John Henry ...	1	4	4	Humphreys, Ensign Christopher ...	1	4	11
Grant, John Robert ...	0	9	1	Hungerford, Mrs. Mary Ann ...	12	15	2
Grant, Charles S. ...	9	7	7	Hungerford, Mrs. Mary Ann, Separate account ...	6	15	2
Gwatheid, Lieutenant Charles Robert ...	1	2	6	Hunt, Conductor William ...	6	9	9
Gwatkin, John Reynolds ...	0	5	6	Hunt and Clark ...	0	5	11
Geddes, Trustees of Mrs. Macdelina ...	176	8	2	Hunter, Mrs. H. ...	5	0	5
Geddes and Daughters, Mrs. Barbara ...	4	9	9	Huskissen, General Samuel ...	2	4	6
Gerrard, Mary Anne ...	1	6	10	Husnoo, Shaik ...	8	10	7
Greenstreet, Colonel J ...	0	11	7	Hussein Ally Khan, Beebee Janee for ...	2	3	8
Greene, Lieutenant Godfrey Thomas ...	6	11	9	Imaum Bux ...	0	12	11
Greene, Ensign G. N. ...	0	6	10	Inglis, Estate of Mrs. Eliza ...	19	7	1
Gibbon, Trust for Mrs. Mary ...	29	7	8	Innes, Colonel William ...	0	6	7
Gibson, Alexander ...	1	5	7	Inwright, James ...	1	0	2
Gibson, Archibald ...	36	11	11	Irish Hope Society ...	1	2	2
Grierson, James ...	0	5	0	Jackson, Mrs. Ellen (now Herrow) ...	2	10	6
Grimes, Lieutenant H. S. ...	0	5	3	Jackson, Alexander Russell ...	15	7	10
Godby, Major Christopher ...	4	4	8	Jackson, Colonel George ...	1	15	1
Godwin, George ...	0	14	3	Jackson, Captain Phillip ...	0	14	1
Globe Insurance Office ...	4	6	5	Jampier, John ...	0	11	4
Golaum Ally, Shaik ...	7	5	0	Jardine, Matheson and Co. ...	6	11	9
Goods, Mrs Elizabeth ...	1	3	0	Jehoorun, Beebee ...	4	4	3
Goorenkhan and Buxoo ...	1	3	11	Jenkins, Captain Francis ...	13	10	9
Gordon, Alexander ...	22	14	9	Jenkins, Beebee ...	3	3	6
Gordon, Edward ...	1	12	9	Joakim, Lowis ...	3	11	9
Gordon, Lieutenant James Thomas ...	5	4	11	Johnson, Mrs. Amelia, late Miss. De-Rozio ...	3	4	8
Gould, Children of the late R. ...	0	7	7	Johnson, Estate of Captain Edward Julius ...	2	11	4
Gouldhawk, Captain James ...	1	4	4	Johnston, James ...	76	6	10
Govan, George ...	2	3	7	Johnstone, James, for Mrs Carshore and Children ...	2	1	3
Grueber, Lieutenant Richard, Estate of Guester, F. ...	1	6	0	Johnstone, James ...	8	9	10
Gure, Thomas ...	2	11	2	Johnstone, Serjeant Major William ...	1	10	8
Hall and Bainbridge ...	7	5	7	Johnstone, Mrs. E. E. ...	1	5	9
Hamilton's Marriage Settlement, Trustees of Mrs. Colonel ...	10	15	0	Johnstone, Captain William ...	1	5	3
Hanvey, W ...	1	11	6	Juggonath Sunker Sett ...	0	7	1
Harris, W. H. ...	0	9	9	Joomanee, Beebee ...	3	11	9
Hardie, James ...	2	15	8	Joysukh Rao ...	1	7	4
Harvey, G. D. ...	1	2	2	Khanum, Beebee ...	1	12	7
Havelock, Captain H. ...	1	13	2	Keelon, Conductor Luke ...	1	4	5
Hathaway, Estate of Serjeant Major F. ...	2	1	5	Kelly, Estate of Colonel B. H. ...	0	6	8
Harriot, Trust for George and Matilda ...	3	9	3	Kemm, Colonel W. H. ...	0	13	7
Hawkins, Mrs. E. ...	8	11	3	Kenplane, Captain G. A. ...	31	15	10
Hawkins, John James ...	11	7	8	Kenny, Michael William ...	0	11	9
Hawtayne's Marriage Settlement, Trustees of Mrs. ...	0	7	4	Keith, Mathew Salmon ...	0	5	11
Hawthorne, Colonel Stub ...	9	2	3	Kerr, Robert ...	2	2	11
Hampton, Captain G. F. ...	0	7	11	Kerwen, Mrs. A. V. and Mrs. A. St. G. ...	0	11	0
Hay, George Boyd ...	32	14	9	King, Estate of Captain H. ...	3	15	1
Healy, Conductor Henry Hugh ...	8	1	5	Kirke, Lieutenant Henry ...	0	10	5
Heard, Colonel St. John ...	3	8	2	Krishna Mohun Bonnerjee ...	9	10	0
Henderson, Thomas ...	5	11	0	Khurno Mohye Dossee ...	1	2	3
Henderson, James ...	0	6	4	Laing, Estate of J. B. ...	5	3	0
Hennesy, Colonel, Artillery, deceased ...	21	6	6	Lamb, Lieutenant Yuyer ...	0	15	4
Henry, Serjeant Abraham ...	0	9	0	Lancaster, Charles ...	12	13	8
Hepburn, Captain D. ...	37	12	8	Lane, Captain Charles Richard William ...	1	2	4
Herd, C. ...	5	8	10	Law, Mathew, deceased ...	5	0	6
Harrold, Mrs. E. W. ...	2	4	5	Laws, Captain J. M. ...	8	11	2
Hessing, Trust for Master G. W. ...	49	12	8	Lawrence, Lieutenant George St. Patrick ...	109	9	5
Hessing, Trust for Master W. W. G. ...	47	11	1	Lawrey, Estate of Major Thomas ...	0	12	6
Hessing's Charity Fund, Colonel G. W. ...	3	2	5	Laws, Serjeant Major M. ...	27	6	7
Hicks, Captain George ...	28	3	6	Leslie, Estate of John ...			
Higgins, George ...	0	7	6				
Highmore, Captain Robert Laugley ...	0	7	5				

	Rs.	As.	P.		Rs.	As.	P.
LeHerrondle, Trust for Mrs. Ann	1	12	2	Mathie, Lieutenant James	1	11	5
Ledlie, Major Robert	1	9	9	Maxfield, Captain William	3	2	2
Lidiard, Miss C. R., deceased	0	12	9	Maxwell, Neil	12	8	11
Litchfield, Serjeant Major C. W.	2	8	6	Maxwell, Robert William	0	5	6
Littlejohn, Lieutenant W. D.	2	1	2	Maxtone, Captain A.	34	13	0
Littlejohn, Colonel Peter	3	12	8	Mayow, Lieutenant John Harding W.	1	1	6
Lloyd, Lieutenant Edward Salisbury	5	11	2	Mess, Her Majesty's 49th Foot	4	8	3
Lloyd, Lieutenant H. H.	11	12	6	Mess, Her Majesty's 31st Foot	1	2	8
Loughnan, Tapson and Co.	0	12	5	Mess, 33rd Native Infantry	0	12	3
Low, Captain William	3	1	10	Mess, 65th Native Infantry	0	6	9
Low, Mrs. E. Z.	1	7	8	Meade, Lieutenant Edward	5	10	7
Low, Major John	2	5	6	Medical and Physical Society	6	12	11
Lowther, Robert	2	6	8	Meer Durbar Ally	20	3	1
Luckstedt, Estate of John	3	2	10	Miller, Miss Elizabeth	3	10	4
Lugrin, Son and Co.	1	9	5	Meyer, George	1	2	9
Luke, William	2	5	10	Mitchell, Lieutenant George Bruce	0	13	5
Lum Qua	0	6	6	Michie, J.	0	5	9
Lumsdaine, James	27	10	9	Mills, Jacob	0	10	8
Lumsden, Mathew	0	7	5	Milner, Captain Edward Touchett	0	12	3
Lyall, James Napier	16	4	7	Milner, Captain T.	4	3	2
Lyng, Mrs. Mary	1	13	11	Military Orphan Society	16	8	3
McAndrew, Estate of Eneas	0	9	0	Misree Khanum Beebee, Musjeed Ac-			
McKay, William	3	6	10	count	4	8	8
McKay, Trustees of Miss J. E.	6	13	0	Mitchell, Captain Thomas, of the <i>Sultan</i>	0	11	3
Macal, David	1	0	10	Mitchell, Captain Thomas, late of the			
MacIaren, Major James S.	0	12	4	<i>Beacon</i>	0	5	1
Macbean, Colonel James	0	11	0	Mitchell, Mrs. Margaret	2	1	1
MacDermott, William	3	8	0	Monzell, Mrs. O. J., deceased	9	3	8
Mackenzie, Captain Hector	15	2	2	Montgomery, Andrew	4	9	0
Mackenzie, Captain William	12	14	5	Moodie, Estate of Lieutenant Thomas	1	3	3
Mackenzie, Captain John	30	3	0	Moffatt, John, deceased	1	8	0
Macleod, Colonel Duncan	63	1	5	More, Mrs. Jane Eden	0	11	5
Macleod, Donald Alexander	0	14	1	Morice, James	4	5	5
Macleod, Trust for Master D. B.	2	5	11	Morrell, Mrs. Margaret	8	12	11
Macleod, Trustees of Alexander	7	13	4	Morris, George James	1	6	1
Macpherson, Colonel James	2	8	8	Mortimer, Joseph	6	14	8
Macpherson, Colonel Duncan	4	6	10	Morton, Thomas	0	6	3
MacInnes, Colonel John	3	4	9	Morton, Reverend William	13	6	8
McIver, C. M.	7	0	7	Mouat, Estate of Colonel Sir James	233	1	9
McIver, Reverend C.	5	1	6	Mouat, Lieutenant J. L.	0	5	2
Mackinnon, Charles (3rd)	1	15	11	Munro, Thomas Munis	10	11	10
Mackinnon, Captain Alexander	20	13	6	Munro, Mrs. E.	10	6	8
Mackintosh, Robert	8	6	9	Munro, Nancy	0	7	1
Mackintosh and Co., Charles	0	8	5	Munro, Captain A.	2	1	2
Mackintosh, Lieutenant Eneas, deceased	9	7	0	Murdock, Thomas	6	0	5
Mackitchie, Trustees for the Marriage				Murray, Captain Charles	0	6	5
Settlement of Mrs. J.	10	6	4	Musleah Ezekiel	5	5	11
MacWhinner, Robert	2	8	3	Nash, Trust for Thomas and Anne	3	14	3
MacComba, Mrs. Eliza	1	13	3	Nisbett, Colonel Joseph	14	11	8
Macdonald, Conductor Christopher	8	1	10	Newton's Marriage Settlement, Trustees			
Macdonald, Mrs. Sarah	3	0	2	of Mrs. Ann	1	4	5
Macdonald, Captain A., deceased	0	5	11	Newton, A. L. and Co.	1	5	0
Macdonald, Captain John	2	10	5	Nicholletts, Mrs. H.	10	3	1
Macdonald and Daughters, Mrs. Mary	2	6	10	Nicholl, John	0	6	10
Macdougall, Mrs. Margaret	32	12	6	Nicolson, Captain Malcolm	4	14	0
McCulloch, Robert	3	6	11	Nicolson, Simon	0	9	0
Madden, Charles	5	4	6	Nisbet, Alexander	2	4	2
Madden, Lieutenant Edward	2	5	10	Nisbet, James	11	3	0
Madge, J. H.	2	1	1	Nubkissen Sing	0	9	8
Madge, James, for Beebee Fyzum	2	5	0	O'Brien, Captain Maurice	3	1	5
Magnay and Son, C.	0	10	0	O'Brien, Mrs. Mary for her Children	1	3	7
Mason, Captain David	0	13	7	Ogilvey, Colonel John	3	5	3
Marechaux and family, Trustees of				Oliver, Colonel Thomas	8	0	8
Mrs. A.	16	2	2	Omdah Khanum, Beebee	10	11	2
Mahomed Hossein, Subadar Shaik	1	14	7	Overbeck, Daniel Anthony	16	4	9
Mahomdy Khanum, Beebee	0	10	1	Owners of the <i>James Sibbald</i>	12	0	11
Maidman, Mrs. C.	0	13	8	Palmer, Ensign Nicholas	1	15	11
Malcolm, Robert	2	10	8	Palmer, Thomas	1	11	7
Maling, Mrs. H. A.	0	13	9	Paphoo, Beebee	3	2	2
Manley, William	4	6	3	Parker, Lieutenant Neville Anburry	3	3	6
Marriott, J.	5	12	5	Parker, H. M.	0	8	4
Marshall, Captain Charles	64	10	2	Parker, Captain William	0	10	5
Marshall, Captain George Turnbull	2	7	9	Palingee Dorabjee	1	6	0
Marshman, Reverend Dr. Joshua	23	10	11	Parsons, Captain James Duckett	7	2	11
Masters, Trustees of Mrs. A. and				Paschoud, Charles	2	1	10
Children	8	14	1	Parkins, Captain George, Mariner	1	15	1
Mathias, Lieutenant E. C.	0	15	9	Paterson, Mrs H. L.	24	1	0
Mathous, Conductor Mathew, deceased	15	13	3	Paton, Captain James	18	3	3

	Rs.	As.	P.		Rs.	As.	P.
Patton, Trust for James	1	12	0	Ruff, Francis and Robert	0	11	1
Plaister, John	1	3	9	Rujmeah Begum, deceased	2	14	5
Pratt, Abraham	0	14	8	Rutter, Richard	0	8	10
Pratt, Captain C. M.	0	9	8	Sahibjaun, Beebee	2	12	5
Peach, Major Henry Edmund	8	14	4	Shumsoodden, Subadar Shaik	1	14	8
Peach, Captain John	1	2	5	Sapoorjee Nowrojee	2	6	8
Pearce, Estate of John	10	13	6	Satchwell, Captain John	4	4	8
Peard's Marriage Settlement, Trustees of Mrs. Ann	1	2	2	Savi, Mrs. Elizabeth	2	4	4
Pearse, Robert	0	8	2	Sha Begum, Beebee	2	9	3
Pearson, Estate of Reverend J. D.	0	13	7	Shakespear's Children, Trustees of John and Emily	0	11	1
Pearson, Lieutenant Thomas	2	10	1	Sharp, Lieutenant Charle	4	6	4
Peckett, Colonel James	57	9	9	Shaw, Colonel Samuel	1	5	4
Pepper, Lieutenant Hampden Nicholas	22	13	3	Shaw, Richard	0	8	7
Percival, Reverend P.	2	2	11	Shaw, Trustees of Mrs. Emma	0	15	10
Pereira, Trust for Mrs. E. C.	0	15	3	Shaw, Trustees of Mrs. A. and Children	11	13	8
Perkins, Serjeant Major Joseph	5	2	9	Shaw, Trustees of Mrs. Mary	1	1	6
Peterson, T. H.	0	5	11	Sparks, Captain James Patoun	7	14	6
Presgrave and Children, Trustees of Mrs. E.	3	15	8	Sparks, Mrs. Henrietta	55	3	1
Phillips, Captain Owen	2	4	1	Stagg, H. T.	0	7	2
Phillips, Captain P. J.	5	10	11	Swayne, Captain Thomas	0	11	3
Pideock, Henry	1	8	5	Swayne, George	12	3	10
Piffard, Reverend Charles	6	5	7	Shearman, David	1	3	7
Pigg, Thomas	11	0	4	Sheean, Miss Ellen, deceased	11	2	8
Price, Ensign Robert	0	12	0	Shelton, Colonel John	19	9	6
Price, Lieutenant Thomas Smith	1	9	3	Shepherd, Lieutenant Augustus Howell	2	1	4
Price, Mrs. A. H. and M. W. N. (now Boyce)	2	0	0	Sherriff, J. W.	2	12	5
Pool, Mrs. Martha	0	6	8	Sreenauth Mullick	0	8	7
Poole, Colonel Charles	2	11	8	Steel, James	2	3	6
Proctor, Estate of George	2	8	0	Stevenson, Samuel Martin, deceased	17	15	10
Proctor, Christopher	11	0	9	Stepenson, George Alexander	12	10	10
Proctor, Miss Jane	11	0	9	Stewart, Charles	1	4	5
Plumer, Trustees of Charlotte and Mary Ann	0	14	7	Sneyd, Estate of Captain Edward	0	13	10
Ramaswamy Moodliar, Arcot	1	9	2	Stewart, Lieutenant W. M.	1	6	0
Rauj Chunder Paul	1	6	11	Stewart, Serjeant William	0	9	4
Ram Coomar Ghose	3	12	11	Stewart, A.	4	10	7
Ramtonoo Dutt	7	5	11	Stewart, Mrs. M., late Benneham	7	5	4
Ramy, Lewis	2	11	2	Sweedland, N. S., alias Lewis	0	8	1
Rebeiro, Vincent V.	0	7	6	Swerns, Mrs. Mary	8	1	2
Rees, John	2	9	8	Sherriff, Ensign Francis	0	7	6
Reed, William, deceased	2	3	9	Shib Chunder Chatterjee	0	5	5
Regimental Fund, H. M's. 16th Foot	7	14	0	Semkins, Miss Eliza	0	5	5
Reid, Conductor A.	5	4	8	Silvester, Charles	0	7	4
Reid, Colonel Stephen, for George Dickson	119	0	3	Simpson, Colonel John	63	12	10
Reid, Mrs. Jane (late Miss Drummond)	4	5	1	Simpson, Lieutenant Robert Salisbury	0	7	8
Reilley, Lieutenant Bradshaw Yorke	3	12	10	Simpson, Reverend T. C.	1	15	8
Reitah Ayah	0	12	9	Simpson, Andrew	1	12	0
Remington, Lieutenant James	0	12	5	Skipton, George	3	10	4
Rice, S. F.	3	12	9	Smith, Captain Edward James	19	5	3
Richards, Colonel Goddard, deceased	14	4	7	Smith, Lieutenant Joseph Hendy	1	8	8
Richardson, Robert	41	1	7	Smith, George	5	2	5
Richardson, Conductor Henry	5	5	11	Smith, Trustees of Misses Mary and Jane	1	11	2
Ripley, Captain J. P.	0	5	5	Smith, Trustees of Mrs. Anna Sabina	11	14	0
Roberts, Colonel Abraham	0	7	9	Smith, Captain G. A.	3	5	9
Robertson, Mrs. E.	0	11	1	Smith, Brigadier-General J. N.	79	15	9
Robertson, James	0	8	10	Smith, Trust for Mrs. L.	4	6	0
Robertson, John	2	14	6	Spilsbury, George Green	1	1	10
Robinson, George	0	7	2	Still, Estate of John	13	10	0
Robinson, Miss Mary and Robert	3	7	5	Scott, General Sir Robert	20	13	10
Rodgers, Quarter-Master James	2	13	0	Scott, David	2	8	10
Reobuck, Captain John	7	1	3	Scott, Thomas	0	0	1
Romney, Captain George James	15	3	8	Somerville, Estate of Captain James	7	5	11
Roopchund Sein	1	5	0	Spooner, H.	1	1	10
Ross, Conductor Daniel	0	14	2	Stoddart, Daniel	1	7	4
Ross, Children of the late Serjeant A. Rowan's Marriage Settlement, Trust for Mrs. H.	38	11	6	Showers, H. J.	0	5	7
Ross, David William, Captain, 34th Foot	0	8	1	Shuttleworth, Captain H.	6	1	7
Roxburgh, Captain James	12	9	7	Stuart, Estate of General Charles	39	0	2
Roxy, Captain William	37	6	8	Stuart, Estate of General Charles, House No. 11, Wood Street	6	12	2
Ross, David, account Protested Bills	1	3	2	Stuart, Major James	3	2	3
Ross, David, account Protested Bills	2	0	5	Stubbs, Major Orlands	20	3	2
Ruddle, Captain D., deceased	6	9	5	Stubbs and Children, Trustees of Mrs. Mary	8	7	0
				Sumboo Ojah, Estate of Jemadar	4	9	2
				Sutherland, Major Hugh	45	13	2
				Sutherland, Mrs. M.	238	6	10
				Sutherland, Captain Erick	6	13	7

	Rs.	As.	P.		Rs.	As.	P.		
Tara Chund Sandell	...	2	13	5	Williams, Estate of Henry Allan	...	18	3	4
Taylor, Mrs. Sarah	...	0	6	7	Willoek, Major George	...	11	0	4
Taylor, Serjeant J.	...	4	5	5	Wilson, Captain David	...	37	11	6
Taylor, James	...	6	0	0	Wilson, Irvin and Wilson	...	1	2	7
Taylor, Thomas	...	4	2	6	Wilson, Miss Jane Juliet	...	0	7	10
Taylor, Estate of Major Charles	...	1	13	10	Wilson, Executor of Dr. J. M., for	...	4	6	0
Travers, Thomas Otho	...	11	10	11	Francisca Amie	...	0	9	5
Teil, John	...	0	10	4	Wilson, Trustees of Miss Jesse and	...	11	5	6
Tritton, Captain W. M.	...	2	0	7	Francisca	...	15	1	1
Thomas, Trust for Mrs. General	...	0	8	5	Winbolt, Captain John Hell	...	3	3	0
Thomas, Charity Trust for General	...	1	8	8	Wise, Captain William	...	4	10	8
Thomas, Mrs. Dorothy	...	14	9	5	Wolff, Reverend J.	...	4	1	7
Thompson, George Freewin, deceased	...	9	4	5	Wood, Colonel William Henville	...	22	9	10
Thompson, John	...	9	8	1	Wood, Arthur	...	5	8	8
Thompson, Robert	...	3	1	0	Wood, John William	...	0	7	11
Thompson, Mrs. Elizabeth	...	1	1	3	Wood, Captain H. J.	...	2	2	6
Thompson, Captain William John	...	8	0	9	Wood and Son, John	...	9	5	11
Thompson, Estate of C. A.	...	1	5	10	Woodhouse, Colonel William	...	0	7	9
Thomas, Samuel	...	0	14	10	Woodward, Lieutenant Richard	...	5	0	0
Thomas, Captain John	...	27	6	9	Woolhouse, Captain Edward	...	2	0	5
Thornton, Henry J.	...	1	10	2	Worrall, Joseph	...	6	5	2
Thornton, Estate of Major Joseph	...	2	10	11	Woulfe, Colonel John	...	0	7	11
Todd, Estate of Lieutenant Hugh	...	6	14	8	Wylie, John	...	2	1	6
Tomkins, Ensign J. W., deceased	...	0	6	8	Wynse, Miss Rose	...	26	7	8
Townsend, Major Stephen	...	6	6	4	Wyndham, Captain H.	...	2	5	2
Townsend, Captain Edward Nelson	...	2	11	1	Ximmes, Brigadier David	...	5	7	0
Tronson, Captain Edward T.	...	5	7	8	Young, Lieutenant John Smith	...	1	11	4
Troup, Captain William Alexander	...	0	9	7	Yrissarie, Estate of H.	...	4	2	7
Troup, John Rose	...	0	9	0	Zoharrah, Beebee	...			
Thompson, Edward Penton	...	2	12	11					
Turnbull, H. M.	...	1	9	5					
Turnbull, Peter	...	1	9	10					
Turner, Mrs. Fenilah	...	5	8	5					
Turner and Children, Trust for Mrs. E.	...	10	13	0					
Turner, Miss H. H.	...	3	11	5					
Turner, Thomas Jacob	...	4	2	5					
Urguhart, George Trail	...	28	10	1					
Vaughan, Serjeant Charles	...	0	7	5					
Veiga Joaquim Jose Fereira	...	430	5	3					
Vernon, Lieutenant William Frederick	...	2	5	7					
Verner, Ensign James Edward	...	0	10	3					
Vetch, Lieutenant Hamilton	...	2	10	4					
Voigt, Mrs. Rachael Shepherd	...	1	12	0					
Vos, Jacobus Renier	...	5	12	1					
Wade, Captain Claude Martin	...	10	8	0					
Waldron, John	...	1	2	5					
Walker Colonel Forster	...	1	8	3					
Walker, Mrs. Louisa	...	6	15	2					
Walker, Trustees of Mrs. and Children	...	15	6	1					
Wall, Richard	...	0	9	7					
Wallace, Lieutenant Samuel Robertson	...	0	12	1					
Walsh, Ensign Charles Gustavus	...	1	8	0					
Ward, John Petty	...	1	8	2					
Ward, Reverend George	...	1	2	8					
Warde, Captain William	...	3	8	11					
Warde, Colonel Arthur	...	15	8	1					
Waring, Mrs. Ann	...	3	15	1					
Warrant Officers Widow's Fund	...	15	4	5					
Watt, Lieutenant Edward	...	1	5	6					
Wharton, T. R.	...	0	11	6					
Wray, Lieutenant George	...	9	3	7					
Wear, Serjeant Thomas	...	5	11	9					
Weguelin, Estate of Colonel T. M.	...	1	3	8					
Weguelin, Estate of Colonel T. M.,	...	12	14	9					
separate account	...	1	7	2					
Wheeler, Major H. M.	...	4	14	6					
White, Brigadier-General Martin	...	1	1	2					
White, Captain Kenneth John	...	6	9	7					
White, Captain Mathew George	...	1	1	3					
White, Captain Robert Dennies	...	18	4	0					
White's Marriage Settlement, Trustees	...	0	5	1					
of Mrs. F. Mellish	...	0	5	4					
Whippy, Band Son	...	2	14	11					
Whitlan, Lieutenant John	...	2	14	6					
Wilcox, Captain Richard	...	6	2	5					
Wild, Colonel Charles Frederick	...	1	2	5					
Wilkinson, Lancelot	...	1	2	5					
Williams, Captain William	...	1	2	5					

JOHN COCHRANE,
Official Assignee.

CALCUTTA,
The 16th April 1862.

Agricultural and Horticultural Society
of India.

PRIZE

FOR ESSAY ON COTTON CULTURE.

To any person who shall produce, on or before
the 1st May 1862, an approved Essay on the
Culture of Cotton in India from Foreign Seed, the
sum of one thousand Rupees, and the Gold Medal
of the Manchester Cotton Supply Association.

RULES FOR COMPETITION.

1. The Essay must be of a practical character
containing the results of the Writer's own ob-
servations or experiments, and not merely a com-
pilation from books.

2. The copyright of the Essay, to which a pre-
mium shall be awarded, shall become the property
of the Society, for publication in their *Journal* or
otherwise.

3. The Society are not bound to award a prize
unless they consider the Essay deserving of it.

4. In all reports of experiments the expenses
shall be as accurately detailed as practicable.

5. The pound avoirdupois and the Company's
Rupee are the only weight and currency in which
calculations are to be made.

A. H. BLECHYNDEN,
Secretary.

CALCUTTA,
April 1861.

JOHN COCHRANE,
Official Assignee.

CALCUTTA,
The 16th April 1862. }

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5. The pound avoirdupois and the Company's Rupee are the only weight and currency in which calculations are to be made.

A. H. BLECHYNDEN,
Secretary.

CALCUTTA,
April 1861. }

Statement of the Affairs of the Bank of Bengal for the Week ending 23rd April 1862.

LIABILITIES.		ASSETS.	
Proprietors' Capital Paid up	1,07,00,000	Govt. Securities Investment No. 1	10,12,184
Reserve Fund	2,19,873	Loans on Govt. Securities at	0
General Treasury Balance	4,08,58,613	Head Office and Branches	0
Other Deposits at Head Office and Branches	1,08,61,488	Accounts of Credit on do. do.	0
Drafts payable at do. do.	74,990	Mercantile Bills Discounted do. do.	1 5
Bank Post Bills	3,09,803	Dead Stock	2,08,120
Bank Notes Outstanding	71,84,179	Stamps	9,651
Sundries	3,10,117	Bankers' Balances	12 3
		Adjusting Accounts of Interest	2 58 595
			1,68,641
			15 6
			9 8
		Treasury Reserve in Coin Rs.	1,82,10,946
		Amount invested in Govt. Securities and claims against Govt.	3,38,58,613
		Bank's Reserve in Notes and Silver at Head Office Rs.	1,02,81,976
		Ditto Ditto at Branches Rs.	1,66,84,511
			17,64,995
			10 6
			6 2
			0 8
			1 3
			7,05,19,067
			1 3

By Order of the Directors.
Geo. Dickson,
Secretary and Treasurer.

D. Woods,
Accountant.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of George } On Saturday, the 8th
May and another, In- } day of April instant, an
solvants. } account of the receipts
and disbursements of the Official Assignee, from
the 1st day of September 1860 to the 31st day of
March 1862, was filed in the Office of the Chief
Clerk, and it was ordered that Saturday, the
3rd day of May next, be appointed for the further
hearing of this matter for the purpose of making
a dividend.

"Any Creditor or other person interested,
who may intend to establish or oppose any claim
upon the Estate of the said Insolvents, may attend
and be heard having given notice to the Chief
Clerk three clear days before the day of hearing."

J. Cochrane, Official Assignee.

In the matter of } On Thursday, the
Raphael Isaac, of Soo- } 17th day of April in-
keea's Lane, in Calcutta, } stant, it was ordered
Merchant, an Insolvent. } that matters of the Peti-
tion of the said Insolvent be heard on Friday, the
6th day of June next, and that the said Insolvent
do then attend to be examined by the said Court.
Carapiet, Attorney.

In the matter of Nussim } On Thursday, the
Sallah Musleah, of } 17th day of April in-
Moorgeehutta, in Cal- } stant, it was ordered that
cutta, Hide Merchant, } the matters of the Peti-
an Insolvent. } tion of the said Insol-
vent be heard on Friday, the 4th day of July
next, and that the said Insolvent do then attend
to be examined by the said Court.
Carapiet, Attorney.

In the matter of Nus- } Notice, that the Peti-
sim Sallah Musleah, of } tion of the said Insolvent
Moorgeehutta, in Cal- } seeking the benefit of
cutta, Hide Merchant, } the Act. XI. Vic., cap.
an Insolvent. } XXI., was filed in the
Office of the Chief Clerk on the 17th day of April
instant, and by an order of the same date the
Estate and Effects of the said Insolvent were vested
in the Official Assignee.
Carapiet, Attorney.

In the matter of John } On Saturday, the 8th
Hutcheson Fergusson, } day of April instant, it
an Insolvent. } was ordered that the
Assignee do pay and divide the sum of Company's
Rupees 1,150 to and amongst all the Creditors
upon the Estate of the said Insolvent as a
dividend at the rate of Company's Rupees 5 per
cent. upon such of the debts admitted in the
Schedule of the said Insolvent and claims proved
as have been duly substantiated in proportion to
their several debts and upon the other debts
admitted in the Schedule when and so soon as
such debts or any of them shall be duly substan-
tiated upon affidavit filed in this Court with
liberty to the said Assignee to apply to the Court,
from time to time, for directions respecting any
debts or any other matter or thing relating
thereto.
J. Cochrane, Official Assignee.

In the matter of John } On Saturday, the 8th
Bischoff, lately carrying } day of April instant,
on business in Calcutta } it was ordered that the
in co-partnership with } hearing of this matter
Jeffrey Beer, formerly } do stand adjourned until
of Calcutta, but at pre- } Saturday, the 20th day
sent in Europe, as Mer- } of September next, with
chants and Agents, } liberty to the said In-
under the style or firm } solvent to apply to have
of Bischoff, Beer, and } an earlier day fixed for
Co., an Insolvent. } the further hearing of
his Petition in the event of his being arrested at
the suit of any of his Creditors.
T. Owen, Attorney.

In the matter of Sooba } On Wednesday, the
Begum, of College } 16th day of April instant,
Street, in Calcutta, an } it was ordered that the
Insolvent. } matters of the Petition
of the said Insolvent be heard on Saturday, the
7th day of June next, and that the said Insolvent
do then attend to be examined by the said Court.
Stewart, Attorney.

In the matter of Sooba Begum, of College Street in Calcutta, an Insolvent. Notice, that the Petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. XXI., was filed in the Office of the Chief Clerk on the 16th day of April instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.
Stewart, Attorney.

In the matter of Raphael Isaac, of Sook-see's Lane, in Calcutta, Merchant, an Insolvent. Notice, that the Petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. XXI., was filed in the Office of the Chief Clerk on the 17th day of April instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.
Carapiet, Attorney.
Chief Clerk's Office, the 25th April 1862.

Notice.

WHEREAS it is rumoured in the bazar I have a share or interest in the Insurance business carried on in the name, style, and firm of Chuttersing Doogurh, and also in the name of Chunderkant Hazareemull, I hereby give notice to the Public that I have no interest or share in either of the said Insurance businesses so carried on in the said names of Chuttersing Doogurh and Chunderkant Hazareemull.

DHUNPUT SING DOOGUR.

Stolen,

A Five per Cent Government Public Works Promissory Note, No. 1764, dated 12th March 1855, for Rupees 500. Any one bringing in the Note or giving any certain notice of it will be rewarded.

CHUNDER NAUTH MULLICK,
Bank of Bengal,
Loan Department.

Lost or Destroyed.

The lower half of Government Promissory Note, No. 30968 of 1854-55, of the 4 Per Cent Loan, for Rupees 1,000. An application will be made to Government for the issue of a Duplicate Note in favor of the Executive Commissariat Officer of Gwalior.

H. A. TAYLOR, Captain,
Sub-Assistant Commissary General.
The 14th April 1862.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 510.

The 16th April 1862.—The Post Master, Calcutta, begs to notify that, under the orders of the Post Master General, Bengal, no bales covered with gunny will in future be received at his Office for despatch by Bullock Train unless they are well secured by seals or dammer on the lines of sewing.

No. 89.

The 24th April 1862.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Rangoon*, will be closed at this Office on Thursday, the 1st May at 6 P. M.

Letters, &c., for Port Blair can be sent *via* Moulmein by this opportunity.

No. 90.

The 24th April 1862.—Mail Packets for the Overland Mail, which leaves Bombay on the 12th May 1862, will be closed at this Office at 5 P. M., on Saturday, the 3rd idem, *via* Marseilles only.

Letters and Papers for transmission *via* Bombay will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *via* Trieste.

RATES OF POSTAGE.

	Rs.	As.	P.
Under $\frac{1}{4}$ Ounce	...	0	6 0
" $\frac{1}{2}$ "	...	0	8 0
" $\frac{3}{4}$ "	...	0	14 0
" 1 "	...	1	0 0

No. 91.

The 24th April 1862.—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Sunday, the 4th May, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in cash at the window at one Rupee for quarter of an ounce in addition to the Steamer Postage paid by Stamps.



APPENDIX TO
The Calcutta Gazette.

SATURDAY, APRIL 26, 1862.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate, in Zillah Sarun, will be put up to public and unreserved sale, at the Collector's Office of that District, on Monday, the 28th day of April 1862, corresponding with 14th Bysack 1269 *F. S.*, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 29th day of March 1862 :—

Clause IV.—Estate to be sold for arrears due on other Estates.

The rights and interest of Syed Ally Hussun in the 9 *p.* 1 *c.* 17 *m.* share of No. 2908,—Mehal Duihawa, Pergunnah Manjhee ; sudder jumma, Rupees 928-9-9½.

H. ROSE,
Collector.

SARUN COLLECTORATE, }
The 9th April 1862.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, in Zillah Bhullooah, will be put up to public and unreserved sale, at the Collectors's Office of that District, on the 28th day of April 1862, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th March 1862 :—

Class I.—Permanently-settled Estates.

No. 16.—Hissa 4 *as.* 2 *g.* 3 *c.* share of Turruf Bhowany Churn, in Pergunnah Sundeep ; recorded proprietor, Sreemuttee Shoroshee Balla Debee ; sudder jumma, Rupees 19,743-15-10.

No. 17.—Chucklah Hattea, Mouzah Chur Abzul Bhowany Churn and Neeluckhi, inclusive of Kenjatally and Lalla Kaloo, in Pergunnah Sundeep ; recorded proprietor, Sreemuttee Shoroshee Balla Debee ; sudder jumma, Rupees 19,500-9-5.

No. 18.—Hissa 1 *a.* 5 *g.* 2 *c.* share of Neelum Bhowany Churn, in Chucklah Bomnie, Pergunnah Sundeep ; recorded proprietor, Sreemuttee Shoroshee Balla Debee ; sudder jumma, Rupees 2,333-9-6.

H. HANKEY,
Officiating Collector.

BHULLOOAH ; }
Collector's Office,
The 7th April 1862.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate in Zillah 24-Pergunnahs, will be put up to public and unreserved sale, at the Collector's Office of that District, on Wednesday, the 30th April 1862, corresponding with 18th Bysack 1269 B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th March 1862 :—

Class I.—Permanently-settled Mehal.

No. 658.—Pergunnah Balen, Turruf Sreekistopore, &c. ; recorded proprietors, Ramdhone Bose and others; sudder jumma, Rupees 1,141-12-1.

G. BRIGHT,
Collector.

COLLECTOR'S OFFICE ;
24-Pergunnahs,
The 9th April 1862. }

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, in Zillah Dinagepore, will be put up to public and unreserved sale, at the Collector's Office of that District, on Saturday, the 3rd day of May 1862, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of March 1862 :—

Clause I.—Permanently-settled Estates.

No. 151.—Mouzah Kurray, &c., Pergunnah Kurdah; recorded proprietor, Tockee Mahomed Chowdry; sudder jumma, Rupees 1,023-15-0 $\frac{1}{4}$.

No. 253.—Mouzah Muneerampoor, Pergunnah Geelabaree; recorded proprietor, Mutarun Nissah; sudder jumma, Rupees 4,353-4-3 $\frac{1}{4}$.

Clause IV.—Permanently-settled Estates.

No. 303.—Mouzah Majoorah, Pergunnah Bhadore; recorded proprietor, Mahomed Bux Chowdry; sudder jumma, Rupees 1,794-0-2 $\frac{1}{4}$.

This Mehal to be sold by the orders of the Superintendent of Survey for the recovery of a fine amounting to Rupees 131-8-0.

F. B. SIMSON,
Officiating Collector.

DINAGEPORE ;
Collector's Office,
The 9th April 1862. }

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate, in Zillah Bhaugulpore, will be put up to public and unreserved sale, at the Collector's Office of that District, on Monday, the 5th May 1862, or 21st Bysack 1269 F. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 29th March 1862 :—

Class I.—Permanently-settled Estate.

No. 3251.—Kismut 2nd Molookehundpoor, Pergunnah Bhaugulpore; recorded proprietors, Peary Lall and Gobind Churn Ghose; sudder jumma, Rupees 918-2-2. This Mouzah is under Butwarrah. The half share of Peary Lall is to be disposed of only.

C. B. SKINNER,
Collector.

BHAUGULPORE ;
Collector's Office,
The 9th April 1862. }

NOTICE is hereby given, under Section V., Act XI. of 1859, that the undermentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved sale, for arrears of revenue, at the Collector's Office of that District, on Wednesday, the 30th April 1862, or 16th Bysack 1269 F. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 29th March 1862 :—

Class I.—Permanently-settled Estates.

No. 55.—Mulickallypore Boozorg, Pergunnah Balagutch; recorded proprietors, Goroodial Sing and others; sudder jumma, Rupees 3,437-5-4. The rights and interests of Gooroodial Sing, Bhabhootee Sing, Rambhorosa Sing, Nowab Sing, Ramtahul Sing, Goorpersaud Sing, Rambhorose Sing, Rajecomar Sing, Itajah Byjeenathnaraian Sing, Deepnaraian, Kunjeet Sing, and Oudbeharee Sing, are only to be sold under Section X., Act XI. of 1859.

No. 146.—Chandpoora Tuppeh Bhutsula, Pergunnah Bosarah; recorded proprietors, Gujjoo Rae and others; sudder jumma, Rupees 660-0-5.

No. 247.—Burhid Kawootgawon, Pergunnah Banooah; recorded proprietors, Baboo Jhootee Sing and others; sudder jumma, Rupees 5,581. The rights and interests of Baboo Jhunhutt Sing, Baboo Jhootee Sing, Baboo Gungapersaud, and Rasdharee Sing, are only to be sold under Section X., Act XI. of 1859.

No. 678.—Newree, Pergunnah Gopaulpore; recorded proprietor, Mussamat Niddhoo Sooklain; sudder jumma, Rupees 1,515-0-8.

No. 682.—Aboolhussenpore, Chuckey Girjowl, Pergunnah Bosorah; recorded proprietors, Mussamut Rajroop Kowur and others; sudder jumma, Rupees 834-3-2. The Rights and Interests of Doorga Dutt, Tillukdharee Sing, Ramdharee Sing, Runnoo Sing, Bhekdharee Sing, Bhyro Dutt, Dabee Dutt, Hunnoman Dutt, Mohes Dutt, Sunkur Dutt, Hurrucknarain Sing, Kooldeepnarain Sing, Rampersaud Sing, Surubnarain Sing, Ramsahye Sing, Gujraj Sing, Shewun Sing, Foujdar Sing, Munhurn Panday, Ghorun Panday, Ramnooghurn Rae, Kanahee Chowdry, Goopersaud Sahee, Hurree Rae, Mussamut Lakhputtee Kowur, Sookdeonarain Sing, Ramooschah Sing, Juggoo Rae, Roghoobur Dutt, Ranjeewan Sing, Surrebjeet Sing, Totah Sing, Ramunogro Sing, Radhay Sing, Shewsahye Sing, Ramnarain Sing, Mussamut Koolwuntee Kowur, Shoodiat Panday, Umur Panday, Jugdawan Panday, Ramloll Panday, Lutchmee Thakoor, Kodaye Thakoor, Sunbhoo Dutt Kowur, Aiknath Kowur, Ruttoo Rae, Jograj Panday, Khadoo Thakoor, Ramjeewan Thakoor, Kanahee Rae, Purshun Sookool, Gujraj Sookool, Ramlall Sookool, Bonuad Sing, guardian of Hurechur Sing, Lalljee Sing, Bhuruth Sing, Chethoroo Rae, Goodree Rae, Bissasur Rae, Essur Rae, Kaleepersaud Sing, minor, under the guardianship of Mussamut Utbul Kowur, Dingoor Sing, Mus-amut Soonfool Kowur, mother and guardian of Kooldeep Rae, Deakoor Rae, Karee Rae, Mussamut Shewsunkur Kowur, mother and guardian of Beekun Rae and Hirdeynarain Rae, minors, Ruttoolall, Sheik Sher Ally, Oorf Sheikh Sharun, Dusruth Sing, and Mussamut Puraykha Kowur, mother and guardian of Shewnarain Rae, minor, are only to be sold under Section X., Act XI. of 1859.

No. 1106.—Shewdospore, Pergunnah Gudchawur; recorded proprietors, Behareelall and others; sudder jumma, Rupees 1,144-3-1.

No. 1190.—Beerpore Ullmaspore, Pergunnah Hajeeopore; recorded proprietors, Lalljee and others; sudder jumma, Rupees 1,565-5-0. This Mouzah is under Butwarrah. The Rights and Interest of Lalljee Sahoo, Birjobhookun Sing, Gobinda Sing, Nath Sing, Soobhao Sing, Ramgopaul Sing, Boonead Sing, Lutchmunpersaud, Juddonundun Sing, Hirdeynarain, Bunwaree Sing, Gunesh Dutt, Bhekdharee Sing, Goondour Sing, Thakoordial Sing, Ramjeewan Sing, Purgass Sing, Byjoo Sing, Pareag Sing, Mussamut Kumla Kowur, Uttunmarain, Bulloo Sing, Shewnarain Sing, Rughoobur Sing, Sulgaram Sing, Goopersaud Sing, Gopaul Sing, Joylall Sing, Sumood Sing, Ramsahye Sing, Lekraj Sing, Ramnewaj Sing, Dhurumlall Sing, Jankee Sing, Leeia Sing, Ramtahal Sing, Rampersaud Sing, Wodit Sing, Seeah Sing, Mahur Sing, Munroop Sing, Cassee Sing, Dursun Sing, Choonnee Sing, Deonath Sing, Aiknath Sing, Beharee Sing, Suddasib Sing, Issree Sing, Jewloll Sing, Pirtee Sing, heirs of Ramdeal Sing, Toolsee Sing, Gunesh Sing, Aiknath Sing, Ublack Sing, and Perdeepnarain Sing, Defendants, are to be sold.

No. 1222.—Roopus, Pergunnah Hajeeopore; recorded proprietors, Roy Joykishen and others; sudder jumma, Rupees 2,952-9-10.

No. 1405.—Guneshpundool, Pergunnah Havee; recorded proprietors, Nunda Thakoor and others; sudder jumma, Rupees 1,397-4-9.

No. 1654.—Bukhtearpore, Pergunnah Kusmah; recorded proprietors, Bhoopnarain Sing and others; sudder jumma, Rupees 572-8-3.

No. 1191.—Sukhowrah, Pergunnah Kusmah; recorded proprietors, Byjoo Thakoor and others; sudder jumma, Rupees 552-2-9.

No. 1786.—Jumalabad Mustapore, Pergunnah Khanazadpore; recorded proprietors, Chowdry Noorally and others; sudder jumma, Rupees 2,544-11-8.

No. 2944.—Bugheesadickpore Morowl, &c., Pergunnah Surusa; recorded proprietors, Shah Hussun Ally and others; sudder jumma, Rupees 1,000-15-8.

No. 3049.—Tolooga Surmustpore, Pergunnah Surusa; recorded proprietors, Shah Hussun Ally and others; sudder jumma, Rupees 4,449-14-8. This Mehal is under Butwarrah. The Rights and Interests of Shah Hussun Ally, Sheik Ameer Hussun, Mooraul Ally, Sheik Noor Ally, Sheik Karum Ally, Sheik Ahmed Ally, Purbhoo Sing, Annund Sing, Bhoopnarain Sing, Kishnee Lall, Kanaheea Lall, Mohur Sing, Shankur Dutt, Bholanath, Sutilall, Bhorosee Lall, Amanee Lall, Purtabnarain Chowdry, Gosain Ramdoss, Dhuneeram Matho, Ram Lall Matho, Taka Matho, Ameechand Matho, Goopersaud Sing, Bebee Ushway, Bebe Zahedah, Monohur Chowdry, Molooy Kafaet Hossein, Radha Matho, Bhundaree Matho, Byjolall Ram-bhoorose Sing, Ujnas Kowur, guardian of Bissasurdial, minor, Syud Ally Ashruff, Mussamut Bebee Ruhmun, oorf Inamee Sahabay, Subooree Jha, Kodye Jha, Dhoorup Jha, Sheik Akbur Ally, Sheik Azgur Ally, Doolar Jha, Badhoo Matho, Bulko Matho, Choraman Matho, Domun Matho, Jeetun Matho, Ruhum Ally, Akbal Allee Khan, Sheik Golaum Mahomed, Wozurum, Muckrun, Kaleepersad, guardian of Maharaj Sahaye and Gujraj Sahaye, minors, Moodun Chowdry, Mussamut Zeenuth, Khyrath Hossein, Choalall, Munoolall, Mussamut Bebee Pearee, Bholanath Chowdry, Ramnath Chowdry, Lukraj Chowdry, Soondurlall Chowdry, Hurechur Chowdry, Birjbeharee Chowdry, minor, under guardianship of Mussamut Chumalah Chowdrain, Hukoornutlall, Bissasurdial Sing, Gunesh Dutt, for self and guardian of Jugdumee Sahaye, Boodhbulpersaud, minors, Hirdeynum Chowdry, Ramdeehul Chowdry, Ramtahul Chowdry, Shamlall Chowdry, Soonmun Chowdry, Ramnarain Chowdry, Rajbunsee Chowdry, Shekaree Chowdry, Ballgovind Chowdry, Madhooram Chowdry, Lallbeharee Lall, Seetubiall Chowdry, Sonmun, for self and guardian of Lallbeharee Chowdry, minors, Kirtmun Chowdry, oorf Poorahree Chowdry, for self and guardian of Soondurlall Chowdry, oorf Foujdar Chowdry, minor, Pearaylall Chowdry, Gopaul Lall, Ramnarain Jha, Hurnath Jha, Jeewun Jha, Ramnarain Chowdry, Bhugowan Sahaye, Juggurnath Sahaye, Byjnath Sahaye, Goburdhun Sahaye, Baboo Kishunmohun Mookerjee, Baboo Bhugwateechurn Mookerjee, Baboo Nulkiishen Mookerjee, Khukaroo Chowdry, Balmokoond Chowdry, Pearahlall Chowdry, Myahram Chowdry, Roonnee Chowdry, Juggomohun Chowdry, Mussamut Hussun Bebee, Sham Chowdry, Lallbeharee Chowdry, Kirshmun Chowdry, oorf Boolkee Chowdry for self and guardian of Soondurlall Chowdry, Foujdar Chowdry, minor, Doormull Chowdry, Ramlall Chowdry, Baboo Lall Chowdry, Mussamut Bebee Bachun, Mussamut Fuzlun, Mussamut Bebee Jan, Mussamut Ramzun, oorf Bebee Surajun, Mussamut Bebee Noorun, Mussamut Bebee Russoolun, oorf Bebee Khadarun, Mussamut Bebee Wasaylay, Mussamut Bebee Wazirun, Mussamut Bebee Zumeerun, Sheik Mahomed Hajee, Sheik Mahomed Mukbool Hossein, and Sheik Azemodin, Defendants, are only to be sold.

No. 5671.—Bandhowlee, Pergunnah Nanpore; recorded proprietors, Raja Misser and others; sudder jumma, Rupees 861-6-8.

T. BRUCE LANE,
Collector.

TIRHOOT;
Collector's Office.
The 9th April 1862.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, in Zillah Shahabad, will be put up to public and unreserved sale, for arrears of Revenue, at the Collector's Office of that District, on Wednesday, the 7th May 1862, or 23rd Bysakh 1269 F. S., for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 29th March 1862 :—

Class VI.—Estates to be sold on account of demands realizable in the same manner as arrears of Revenue.

No. 29.—Rights and Interests of Choudhree Doorgapershad, Judgment debtor, son of the recorded proprietor, Choudhree Moheepnarain Sing, in Mehal Bukhurea, Pergunnah Arrah, Zillah Shahabad; sudder jumma, Rupees 907-11-9.

Class I.—Permanently-settled Estates.

No. 508.—Mehal Buxar, Pergunnah Bhojepoor; recorded proprietors, Rane Jugurnauth Koor and Sunghut Koor, mother and guardian of Rajah Rampurgass Sing, minor son, sudder jumma of which is noted as Rupees 10,707-1-9½.

NOTE.—In Mehal Buxar above shewn Mouzahs Suhneeputtee and Pondeyputtee, the property of Rane Jugurnauth Koor and Sunghut Koor, mother and guardian of Rajah Rampurgass Sing, minor, bearing a sudder jumma of Rupees 1,905-4-6-13, will alone be sold under Section XIII., Act XI. of 1859.

No. 1428.—Mehal Sirbit, Pergunnah Chynepore; recorded proprietors, Sufdar Ally Khan, Surufraz Khan, Hikmut Ally Khan, Emulhussein Khan, Ramsurun Roy, Jujun Roy, Ramessur Roy, and Bhugwant Roy; sudder jumma, Rupees 1,059-11-9.

No. 1640.—Mehal Manpore, Pergunnah Chynepore; recorded proprietors, Roshun Khan and eighty-seven others; sudder jumma, Rupees 3,718-7-6.

S. C. BAYLEY,
Officiating Collector.

SHAHABAD COLLECTORATE, }
The 11th April 1862.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, in Zillah Nuddea, will be put up to public and unreserved sale, at the Collector's Office of that District, on the 6th May 1862, for arrears of revenue and other demands, which, by the Regulations of Act in force, are directed to be realized in the same manner as arrears of revenue due on the 29th March 1862 :—

No. 211.—Mouzah Goureenuggur, Pergunnah Bagowan; proprietor, Mookoondo Sing, Lokhisurree, Gungamony, Bromanai and others; sudder jumma ... Rs. 1,179 2 0
Police ... 10 8 6
No. 2453.—Chur Manick Dehee, Pergunnah Plassee; proprietors, Nundocoomar Banerjee; sudder jumma ... 640 6 5

W. HEWITT,
Deputy Collector in charge,
Nuddea Treasury.

NUDDEA; }
Collector's Office,
The 16th April 1862.

সন ১৮৫৯ শালের ১১ আইনের ৬ ধারার বিধান ক্রমে ইহার দ্বারায় সংবাদ দেওয়া যাইতেছে যে জেলা মজুদুরে নিচের লিখিত মহাল ১৮৬২ শালের ২৯ মার্চ তারিখ পর্যন্ত বাকী মালগজারির নিমিত্তে এবং চলিত আইন ও আক্টের দ্বারা অন্যান্য বাকী মালগজারির ন্যায় আদায় হইবার ছকুম আছে তাহার নিমিত্তে ১৮৬২ শালের ৬ ই মে সন ১২৬৯ শালের ২৪ মে বৈশাখ তারিখে ঐ জেলার কালেক্টারি কাছারিতে নিলামে ধরা যাইবেক ও বিনা বাধাতে বিক্রয় হইবেক ইতি সন ১৮৬২ শাল।

২১১ নং মোং গৌরীনগর পরগণে বাগনান মালিক আনন্দ সিংহ ও লক্ষ্মেশ্বরী গঙ্গামণি	প্রাণাণ্য	সদর জমা।
কাশী নাথ সিংহ ও রুহিনী প্রাণাণ্য।	...	১১৭২০
পুলিষ, ...	...	১০১১৬
২৪৫৩ নং চর মালিক ডিহি পরগণে পলাশী মালিক নন্দকুমার বন্দোপাধ্যায়।	...	৬৪০১৮৫

H. HEWITT,
Deputy Collector in charge,
Nuddea Treasury.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate, in Zillah Tirhoot, will be put up to public and unreserved sale, at the Collector's Office of that District, on Monday, the 5th May 1862, corresponding with 21st Bysack 1269 F., in execution of Decrees, under Act X. of 1859, due to Mr. M. Wilson, Ticcadar of Mouzah Hussunpore Sugawon Oorf Chyta, in the same manner as arrears of Revenue :—

Class I.—Permanently-settled Estate.

No. 179.—Hussunpore Sugawon Oorf Chyta, Pergunnah Sureissa; recorded proprietors, Jorawan Panday and others; sudder jumma, Rupees 925-3-9. The rights and interests of Hunnoman Panday, Kullur Panday, Kakhur Panday, and Runglall Panday, Surrubjeet Panday, Kakhur Panday, son of Amool Panday, Bhakoo Panday, Jhoonkee Panday, Jhootee Panday, Prawnpeth Panday, and Ramlooll Panday, are only to be sold.

T. BRUCE LANE,
Collector.

TIRHOOT; }
Collector's Office,
The 17th April 1862.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District on Monday, the 5th May 1862, corresponding with 23rd Bysack 1869 B. S., for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 28th March 1862 :—

Class II.—Temporary-settled Estates.

No. 31.—Abadkaree right to Pergunnah Ballabhpore, in Soonderbuns; Abadkar, Dwarkinath Chowdhury; sudder jumma, Rupees 2,013-9; terms of lease extend to 1273 B. S.

Class I.—Permanently-settled Estates.

No. 277.—Pergunnah Telehatee Ameerabad; recorded proprietors, Ram Ruttun Rai, Hurnath Rai, and Radha Churn Rai; sudder jumma, Rupees 14,639-11-5.

No. 4577.—Chuck Andarmanik, in Soonderbuns; recorded proprietors, Raj Chunder Kopat, widow Jugodeshuree Dassia, Bromomoi Dashee, Dwarkinath Chowdry, guardian on the part of Gopalkisto Kopat, son and heir of Gobind Kopat, deceased, and Modhooshudon Biswas; sudder jumma, Rupees 1,571-8-3.

D. J. McNEILE.
Officiating Collector.

JESSORE COLLECTORATE, }
21st April 1862. }

সংবাদ দেওয়া জাইতেছে যে নিম্ন লিখিত মহাল সন ১৮৫২ শালের ১১ আইনের বিধানমতে লাটবন্দী হইয়া
বাকি রাজস্ব দাখিলের শেষ দিবস গত ২৮ মার্চ অবধারিত হইয়াছিল তাহাতে বাকি দাখিল নাহওয়া প্রযুক্ত
১৮ আইনের ৩ ধারার বিধানক্রমে বক্তমান ১৮৬২ শালের ৫ ফে, বাঙ্গালী সন ১২৬৯ শালের ২৩ বৈশাখ রোজ
সম্রাট নিলামের তারিখে অবধারিত হইল উক্ত তারিখে মহাল মজবুরান জেলা জশরের জীয়ত কালেক্টর সাহেবের
পরে বিনা ওজরে নিলামে ধরা জাইবেক, ইতি সন ১৮৬২। ৯ আপরেল।

তৌজির।

দ্বিতীয় শ্রেণী।

নম্বর।

মেয়াদি মাল।

৩১ নম্বরে, পরগণা বালভপুর মোতালকে সুন্দরবন মালীক হারিকানাথ মেওগী মেয়াদ ইস্তক ১২৫৪ নাগাইদ
১৩ মাল। সদর জমা ২০১৩।।/

প্রথম শ্রেণী এস্তুমুরারি জমা ধার্য হওয়া মহাল ২৭৭ নং পরগণা তেলিহাটি আমিরাবাদ তালুক রামরতন রায়
রনাথ রায় ও রাধাচরণ রায় সদর জমা ১৪৬৩২।।/৫

৪৫৭৭ নং চক আন্দারমানীক মোতালকে সুন্দরবন আবাদ করি তালুক রাজচন্দ্র কপাট তস্য বণীতা জগদিস্বরী দাস্য।
জমায়ী দাশী ও হারিকানাথ চৌধুরি অছি জানেবে গোপালকৃষ্ণ কপাট ওয়ারেষ পুত্র গোবিন্দচন্দ্র কপাট মতফ।
সুন্দর বিবাহ সদর জমা ১৫৭১।।৩



The Calcutta Gazette.

WEDNESDAY, APRIL 30, 1862.

Home Department.

LEGISLATIVE.

Port William, the 30th April 1862.

NOTIFICATION.—The following Erratum in the Schedule to the Code of Criminal Procedure, as published in the *Calcutta Government Gazette*, is notified for general information :—

In Column 5, opposite to both the Clauses of Section 116 and to Section 117 of the Indian Penal Code for "*Ditto*," read "*according as the offence abetted is bailable or not.*"

M. WYLIE,

Depty. Secy. to the Govt. of India,

Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 17th April 1862, and is hereby promulgated for general information :—

ACT No. X of 1862.

An Act to consolidate and amend the Law relating to Stamp Duties.

WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties; It is enacted as follows :—

I. From the time when this Act shall come into force, Regulation XII. Repeal of Laws. 1830 of the Bombay Code (for modifying the rule provided in Clause first, Section III, Regulation IV., 1827, for valuing lands in Civil actions), Act XXXVI of 1860 (to consolidate and amend the law relating to Stamp Duties), Act XL of 1860 (to amend Act XXXVI of 1860), and Act LI of 1860 (further to amend Act XXXVI of 1860) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force. In respect of any such Deed, Instrument, or Writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or Writing shall have been made or executed, or such proceeding or matter shall have taken place, shall be applicable in the same manner as if this Act had not been passed.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, or, except as provided in Section XXIV of this Act, shall accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently stamped paper or other material, which should bear a Stamp of the value set forth in Schedule A annexed to this Act, every such person, so offending, shall (unless in any case in which a higher penalty is imposed by this Act) forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor-General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereon the value of the same under the provisions of this Act, and may from time to time alter and vary the orders which he may so issue. The orders made by the Governor-General of India in Council under this Section shall be published in the *Official Gazette* of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on Receipts and Drafts or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be denoted by an adhesive Stamp affixed to the paper upon which such Instrument is written.

VI. The Duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock Company, which by any law applicable to such Corporation or Company can be effected by simple

Adhesive Stamps may be used for transfers of shares of Banking Corporations, &c.

endorsement, may be denoted by an adhesive Stamp affixed thereto.

VII. It shall be lawful for the Governor-General of India in Council, by an order to be published in the Official Gazette, to authorize the use in the whole or in any part of the British Territories in India to be mentioned in such order, of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp other than the Instruments mentioned in the last two preceding Sections.

VIII. In any case where an adhesive Stamp shall be used as hereinbefore authorized, the person making the Deed, Instrument, or Writing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same shall not admit of being used again; and if any person who shall write or give any Receipt or discharge or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bonâ fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

IX. The Duty imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within but payable out of the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be accepted, endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the same may be payable; and the duty so imposed on Bills drawn out of the British Territories in India, may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so

affixed by writing across the Bill as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that the same shall not admit of being used again; and if any person shall present for acceptance or for payment, or shall accept, pay, or endorse, transfer, or in any manner negotiate any such Bill as aforesaid, whereon there shall not be such adhesive

Stamp as aforesaid, duly affixed, or if any person, who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, every such person so offending in any such case shall be liable to the penalty prescribed in Section III of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto and cancelled in the manner thereby directed.

XII. If any person shall, within the British Territories in India, draw any Bill of Exchange, purporting to be drawn in a set of two or more, and shall not draw at the same time on paper duly stamped as required by this Act the whole number of Bills of which such Bill purports the set to consist, he shall forfeit a sum not exceeding one thousand Rupees.

XIII. If any person, in order to avoid the payment of the duty prescribed by Schedule A annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending shall forfeit a sum not exceeding five hundred Rupees.

XIV. Except as otherwise provided by this Act, no Deed, Instrument, or Writing, for which any Duty shall be payable under Section II of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the Schedule A annexed to this Act. Provided that every Deed, Instrument, or Writing liable to Stamp Duty, shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

XV. Clause 1.—If any Deed, Instrument, or Writing requiring to be stamped under Section II of this Act, shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, on payment of such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount and, as a penalty, double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the Collector be satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

Clause 2.—If any Deed, Instrument, or Writing requiring to be stamped under Section II of this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped after six weeks from the date of its execution, but within four months from that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall not be brought to such Collector until after the expiration of four months from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

Clause 3.—It shall be the duty of the Collector of the Stamp Revenue of the District, to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper.

Clause 4.—Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

Clause 5.—In any case falling within this Section in which it shall appear to the Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, may, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

Clause 6.—The Board of Revenue or other Chief Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and if paid, may order the whole or any part of it to be returned.

XVI. The Stamp which shall be impressed under the last preceding Section, shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

XVII. Clause 1.—In any case in which a Stamp might be impressed under Section XV of this Act, a Civil Court may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by Schedule A annexed to this Act on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

Clause 2.—An entry of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit, and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector, or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the

Deeds inadvertently executed on paper not bearing proper Stamp may be duly stamped on payment of proper Stamp Duty and penalty if brought to the Collector within six weeks.

Remission of penalty.

Penalty if executed on unstamped or insufficiently stamped paper and brought to be stamped after six weeks of execution but within four months of that date.

Penalty if brought after four months.

Collector to determine whether, on payment of penalty, a Deed, &c., executed on unstamped or insufficiently stamped paper shall be stamped.

production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in Clause 6 Section XV of this Act as to the mitigation or payment of penalties paid to the Collector, shall be applicable to penalties paid into Court under this Section.

XVIII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper, shall be stamped at any time after the execution thereof, except as hereinbefore provided.

XIX. When in any case other than the cases provided for in Sections XV and XVII of this Act, any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue or the Chief Controlling Revenue Authority,

either directly or through the Collector of Stamp Revenue of the District, for an adjudication with a view to remove such doubt, and shall at the same time pay a fee of ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped shall be received in evidence as properly stamped in any Court of Justice.

XX. The cost of transmitting by post any Deed, Instrument, or Writing required to be stamped under any of the foregoing Sections of this Act, and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

XXI. The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence cause such loss or damage.

XXII. The provisions of Sections XV and XVII of this Act shall not extend to Bills of Exchange or other forms of Orders for money, or to Receipts for money.

XXIII. The payment of any penalty under Section XV or Section XVII of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described, and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

XXIV. When any Draft or Order for the payment of money on demand chargeable with the Stamp duty of one anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the duty against the person who ought to have paid the same, or to deduct such duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

XXV. If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act, the two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand Rupees.

XXVI. In modification of so much of Section 98 of the Code of Civil Procedure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, in Section 41 of the said Code, and in Section 9 of Act XLII of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter*) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

XXVII. No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing, for which an optional Stamp is indicated to be proper by the Schedule A annexed to this Act than the largest sum for which, if specially stated in a Deed, Instrument, or Writing of the

same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

XXVIII. No Justice of the Peace or any Officer, before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A annexed to this Act.

XXIX. Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall (if required) give a receipt, bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal, shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of any Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XXX. Except in any Court of Justice established by Royal Charter, or in any Court of Small Causes established within the local limits of the jurisdiction of any such Court, no Instrument, or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B. Provided that nothing in this Act shall be held to repeal any special provision in the Code of Civil Procedure or in any other Act or Regulation for the use of plain or unstamped paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act.

XXXI. Every provision contained in the Schedules annexed to this Act, shall be of the same force as if it were contained in the body of the Act.

XXXII. All questions relating to the valuation of claims for the purpose of determining the amount of Stamp Duty chargeable under Schedule B annexed to this Act on any petition of plaint or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which the orders of such Court are open.

XXXIII. The Governor-General of India in Council may, from time to time, by an order to be published in the Official Gazette, direct that in the whole or in any part of the British Territories in India to be specified

in such order, such lower rates of Stamp Duty as he shall prescribe, shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules annexed to this Act, or altogether exempt the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancellation or variation shall also be notified in the Official Gazette.

XXXIV. The local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

XXXV. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Board of Revenue or other Chief Controlling Revenue Authority, except orders passed under

Section XV of this Act when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section L of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

XXXVI. The local Government may license or cause to be licensed Venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such Venders for sale, and what accounts of such Stamps shall be kept by them. The license may be for any time, and may at any time be revoked by the authority granting the same.

XXXVII. Every Vender of Stamps shall, at all times, have his license, together with the Schedules annexed to this Act, in the Vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

XXXVIII. Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of Lading, the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

XXXIX. Any Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard labor not exceeding three months, or both.

XL. Every Vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which the Vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

XLII. Any Vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XLIII. Any Vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labor for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

XLIV. Any Vender or other person who, after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XLV. If any Vender refuse or omit to render any account required from him, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by such Collector to inspect his accounts or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing revenue or rent to Government.

XLVI. Any Vender who, upon the determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in his hands, and any balance of cash which may be due from him to Government in respect of such Stamps, shall be liable to a fine not exceeding five hundred Rupees; provided always that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such Vender.

XLVII. Upon the death of any Vender, the person in possession of such Vender's effects shall, upon demand being made by the Collector of Stamp Revenue of the District or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received for sale on the part of Govern-

ment and shall not have sold at the time of his death, and any account kept by such deceased Vender in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

XLVIII. The Collector of Stamp Revenue of the District may call upon the sureties of Stamp surety of a Vender of Stamps, to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing revenue or rent to Government.

XLIX. No person not being a licensed Vender of Stamps duly appointed, shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an Agreement for a loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading.

L. If any licensed Vender die, or if his license expire or be revoked, die, or his license the Stamps in the possession of expire or be revoked. such Vender of which, after deducting the percentage or discount allowed, he has paid the amount to Government, may within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp Revenue of the District who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District.

L. Clause 1.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill

of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such Stamped Paper, so damaged, spoiled, or rendered unfit for use, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper, on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee or to any adhesive Stamp.

Clause 2.—The owner of any Stamp which shall be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application for renewal to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

Clause 3.—In any case in which under this Section a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, repay to the party making the application the amount of such Stamp in money.

LI. Clause 1.—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immovable, not being a share of any Banking Corporation or Joint Stock Company when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person. Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force, and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. If the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

Clause 2.—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing, any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding Clause of this Section.

LII. No person shall be proceeded against for any offence affecting the Prosecution only for any offence affecting the to be by Collector of Public Revenue under this Act, Stamp Revenue, &c. except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.

LIII. Every offence punishable by this Act may be tried by any Officer Offences cognizable by Magistrate or Justice of the Peace, exercising the powers of a Magistrate or of a subordinate Magistrate of the First Class as defined in the Code of Criminal Procedure or by a Justice of the Peace.

LIV. If any person sentenced to a fine under Imprisonment in the provisions of this Act, case of non-payment shall not pay the fine to which of fine. he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, which ever shall first take place.

LV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded Rewards to informers. by the Magistrate or Justice of the Peace imposing the fine to the informer.

LVI. Throughout this Act and the Schedules annexed to it, the word Interpretation. "Stamp," "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; and by the "Value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" includes a Hoon-dee or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed whether under a Seal or not. The word "Paper" includes Parchment, Vellum, or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section IV. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number. Words importing the masculine gender shall include females. The word "Month" means a Calendar month. The words "British Territories in India" denote the Territories vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better government of India."

LVII. This Act shall come into force on the 1st day of June 1862.

Commencement of Act.

SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.

	PROPER STAMPS.
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties ... NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement. If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower ...	1 Rupee. The same Stamp as prescribed by this Schedule for such Instrument.
2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule ...	The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...	The same Stamp as for a Lease for the same property on the same terms and conditions.
Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute or Memorandum bearing the proper Stamp, and not otherwise.	
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—	
If the amount advanced do not exceed 50 Rupees ...	Rupees. Annas. 0 1
If it exceed 50 Rupees but do not exceed 100 Rupees ...	0 2
If it exceed 100 Rupees but do not exceed 200 Rupees ...	0 4
If it exceed 200 Rupees but do not exceed 500 Rupees ...	0 8
If it exceed 500 Rupees ...	1 0
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards ...	1 Anna.
EXEMPTIONS.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandize.	
6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port ...	8 Annas.
Beyond the limits of the Port ...	1 Rupee.
7. Agreement for service or personal employment by the month or for any longer period—	
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees ...	1 Anna.
If the amount so secured exceed 5 Rupees but do not exceed 20 Rupees ...	4 Annas.
If the amount so secured exceed 20 Rupees but do not exceed 50 Rupees ...	8 Annas.
In any other case ...	1 Rupee.

		PROPER STAMPS.		
EXEMPTION.				
Agreement for service or personal employment for any period less than a month.				
8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet		1 Rupee.		
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—				
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight Rupees		The same Stamp as the original Deed.		
In any other case		8 Rupees.		
EXEMPTION.				
Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument; or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.				
10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—				
If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees		1 Anna.		
If payable at sight or at any period not exceeding one year after date or sight—		If drawn singly.	If drawn in a set of two, each to be stamped.	If drawn in a set of three, each to be stamped.
		Rs. As.	Rs. As. P.	Rs. As.
When not exceeding	100 Rupees	0 1	0 1 0	0 1
When exceeding 100 and not exceeding	250	0 3	0 2 0	0 1
" 250	500	0 6	0 3 0	0 2
" 500	1,000	0 12	0 6 0	0 4
" 1,000	2,500	1 8	0 12 0	0 8
" 2,500	5,000	3 0	1 8 0	1 0
" 5,000	10,000	6 0	3 0 0	2 0
" 10,000	20,000	12 0	6 0 0	4 0
" 20,000	30,000	18 0	9 0 0	6 0
And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped, 3 Rupees in addition; if drawn in a set of three, each to be stamped, 2 Rupees in addition.				
If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount.				
If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.				
If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.				
If payable at a period exceeding one year after date or sight		The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.		
11. Bill of Lading of or for any goods to be exported		4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.		
Bill of Sale.—See Conveyance and Mortgage.				
12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—				

					PROPER STAMPS.	
					Rupees.	Annas.
If for any sum not exceeding		25 Rupees	...		0	2
Above	25 Rupees and not exceeding	50	"	...	0	4
"	50	ditto	100	"	0	8
"	100	ditto	200	"	1	0
"	200	ditto	300	"	2	0
"	300	ditto	500	"	4	0
"	500	ditto	700	"	5	0
"	700	ditto	1,000	"	6	0
"	1,000	ditto	2,000	"	10	0
"	2,000	ditto	3,000	"	15	0
"	3,000	ditto	5,000	"	25	0
"	5,000	ditto	10,000	"	35	0
"	10,000	ditto	20,000	"	60	0
"	20,000	ditto	40,000	"	100	0
"	40,000	ditto	60,000	"	125	0
"	60,000	ditto	80,000	"	150	0
"	80,000	ditto	1,00,000	"	200	0
And for every further part of		1,00,000	"	...	100	0
And for every further		1,00,000	"	...	200	0
13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month					1	0
If such loan is for a period exceeding one month and not exceeding two months					2	0
If such loan is for a period exceeding two months and not exceeding three months					4	0
If such loan is for a period exceeding three months					The same Stamp as prescribed by Article 12 for a Bond of the same amount.	
14. Bond or other Obligation concerning respondentia and bottomry					The same Stamp as prescribed by Article 12 for a Bond for the like amount.	
15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued					The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.	
16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period					The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.	
17. Bond or other Obligation when the amount of the money to be secured is not specified					An optional Stamp—See Section XXVII of the Act.	
When the amount is limited to a certain sum					The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.	
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule.					An optional Stamp—See Section XXVII of the Act.	
19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant, or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand					The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.	
20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company					1 Anna.	

PROPER STAMPS.

21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ... } 2 Rupees.

22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ... } 8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ... } 1 Rupee.

						Rupees.	Annas.
Above	100 Rupees and not exceeding	200 Rupees	...			2	0
"	200 "	ditto 400 "	...			4	0
"	400 "	ditto 800 "	...			8	0
"	800 "	ditto 1,200 "	...			12	0
"	1,200 "	ditto 2,000 "	...			20	0
"	2,000 "	ditto 3,000 "	...			30	0
"	3,000 "	ditto 4,000 "	...			40	0
"	4,000 "	ditto 5,000 "	...			50	0
"	5,000 "	ditto 7,500 "	...			75	0
"	7,500 "	ditto 10,000 "	...			100	0
"	10,000 "	ditto 20,000 "	...			150	0
"	20,000 "	ditto 40,000 "	...			200	0
"	40,000 "	ditto 60,000 "	...			300	0
"	60,000 "	ditto 80,000 "	...			400	0
"	80,000 "	ditto 1,00,000 "	...			500	0
And for every further		50,000 "	...			200	0
Or part thereof			...			100	0

24. Conveyance when the consideration is an annuity ... { The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ... { The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

If no value appear on the face of the Conveyance ... 50 Rupees.

26. Conveyance or Transfer of a Share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees, per Share ... 4 Annas.

When it exceeds 100 Rupees and does not exceed 200 Rupees ... 8 Annas.

When it exceeds 200 Rupees and does not exceed 300 Rupees ... 12 Annas.

When it exceeds 300 Rupees and does not exceed 400 Rupees ... 1 Rupee.

and for every 100 Rupees a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.

EXEMPTION.

All transfers of subscription to any of the Government Loans or other Government Securities.

27. CO-PARTNERSHIP.—Deed or other Instrument of— ... 8 Rupees.

28. COPY.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ... { The same Duty as the original when such Duty does not exceed 8 annas.

If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ... } 1 Rupee.

	PROPER STAMPS.
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable on the original exceed 50 Rupees ...	5 Rupees.
NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.	
29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet ...	8 Annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ...	1 Rupee.
31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...	The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 annas; otherwise 8 annas per sheet.
32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...	8 Annas.
For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...	See Schedule B.
EXEMPTION.	
Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.	
33. Counterpart of a lease ...	The same Stamp as for such lease.
EXEMPTION.	
Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.	
(For Madras.)	
Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.	
A counterpart of a lease includes a kubulent and the like.	
34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with <i>ad valorem</i> Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes ...	10 Rupees.
35. Deed of Gift or Dower whether to take effect on the instant, or at a future period, determinate or indeterminate ...	The same Stamp as for a Conveyance.
36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule ...	1 Rupee.
37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...	The same Duty as the original when such Duty does not exceed 8 annas.
If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees ...	1 Rupee.

PROPER STAMPS.

If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...

If the Duty chargeable on the original exceed 50 Rupees ...

Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.

38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...

39. LEASE.—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...

40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

Where the rent calculated for a whole year shall not exceed in value 24 Rupees

Exceeding 24 Rupees but not exceeding 50 Rupees. ...

“ 50 “ “ 100 “

“ 100 “ “ 250 “

“ 250 “ “ 500 “

“ 500 “ “ 1,000 “

“ 1,000 “ “ 2,000 “

“ 2,000 “ “ 4,000 “

“ 4,000 “ “ 6,000 “

“ 6,000 “ “ 10,000 “

“ 10,000 “ “ 25,000 “

“ 25,000 “ “ 50,000 “

and for every additional 25,000 or for any part of every additional 25,000 Rupees

41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...

42. Any lease of any land, house, or other real property, stipulating for a rent, granted in consideration of a fine or premium ...

EXEMPTIONS.

Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras, subject to the payment of Revenue to Government.

43. Letter, or Power of Attorney, not being of the kinds provided for in Schedule B. ...

If the Letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees ...

44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act ...

If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...

If given as such collateral security as above-mentioned ...

NOTE.—For Wakulnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits, or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities ...

2 Rupees.

5 Rupees.

The same Stamp as for a Conveyance.

The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

When the lease is for a period not exceeding one year.

When the lease is for a period exceeding one year.

Rs.	As.	Rs.	As.
0	4	0	8
0	8	0	12
0	12	1	0
1	0	2	0
2	0	4	0
4	0	8	0
8	0	16	0
16	0	32	0
24	0	48	0
40	0	80	0
100	0	200	0
200	0	400	0
100	0	200	0

The same Stamp as for a lease for a period exceeding one year.

A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.

Rupees.	Annas.
4	0
5	0

See Schedule B.

		PROPER STAMPS.	
		Rupees.	Annas.
45. Letter of license from a creditor to his debtor	...	8	0
46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time	...	The same Stamp as for a Bond for the payment of the amount due or lent.	
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property	...	The same Stamp as for a Promissory Note.	
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an Annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued	...	The same Stamp as for a Bond for the payment of the total amount assured, or for the bond <i>fid</i> value.	
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein given for the security of an Annuity for an indefinite period, such as a Life Annuity	...	The same Stamp as for ten times the annual payment.	
Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum	...	The same Stamp as for a Deed of Mortgage of such limited sum.	
Where the total amount secured by the Mortgage is unlimited	...	An optional Stamp—See Section XXVII of the Act.	
50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where from any other cause the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed	...	The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.	
NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped	...	The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.	
EXEMPTION.			
Letter of Hypothecation accompanying a Bill of Exchange.			
51. MORTGAGED PROPERTY.—Re-conveyance of—	...	The same Stamp as for an Assignment.	
52. MORTGAGED PROPERTY.—Release of an equity of redemption of—	...	The same Stamp as for a Conveyance.	
53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule	...	Rupees.	Annas.
54. Partition by private Agreement or made by a Public Officer, of an estate or property, real, or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—	...	2	0
When the sharer's portion does not exceed one hundred Rupees in value	...	0	8
Exceeding 100 Rupees and not exceeding 200 Rupees.	...	1	0
" 200 " ditto 400 "	...	2	0
" 400 " ditto 600 "	...	4	0
" 600 " ditto 800 "	...	6	0
" 800 " ditto 1,000 "	...	8	0
And for every additional four hundred Rupees, or part thereof	...	2	0
When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject	...	A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.	

PROPER STAMPS.

55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ... }

56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.

If the whole sum insured shall not exceed one thousand Rupees ...

If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly; and if executed in a set of two, four annas for each number.

Where the premium shall exceed two per cent on the sum insured, if the whole sum shall not exceed one thousand Rupees ..

If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.

If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.

NOTE.—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.

Promissory Note.—See Bill of Exchange.

57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain ... }

58. Protest of any Bill of Exchange or Promissory Note for any sum of money ... }

59. Protest of any Commander or Master of a vessel ... }

60. Protest, Notice of intention of—of any Commander or Master of a vessel ... }

61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees ... }

The same Stamp as for a Bond for the payment of the whole amount.

<i>Rupees.</i>	<i>Annas.</i>
2	0
2	0
0	8
0	1

GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

PROPER STAMPS.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

62. Release to an Executor or Trustee from his trust ...
63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed or other Instrument per sheet ...

64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever.

65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel.

66. WARRANT. Bonded Warehouse—

Rupees.	Annas.
10	0
0	8

The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXVII of the Act.

1 Anna.

8 Annas.

GENERAL EXEMPTIONS.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

Note.—The foregoing exemption does not extend to any Deed, Instrument, or Writing, executed by a Court of Wards Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner, or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

Note.—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more

PROPER STAMPS.

Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

SCHEDULE B.

Referred to in Section XXX of the Act, containing the Specification of Duties chargeable on Law Papers.

Application.—See Razeenamah.

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (*for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca.*) ...

1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority ...

Rupees.	Annas.
0	8

EXEMPTION.

Bail Bonds in Criminal cases, Recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees ...

4 Rupees.

If exceeding 500 Rupees, but not exceeding 1,000 Rupees...

8 Rupees.

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees ...

4 Rupees.

The party to whom such Certificate is granted, or his heir or representative shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal ...

1 Rupee.

If passed in the Sudder Court in any suit or appeal ...

Rupees.	Annas.
4	0

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court ...

0	8
---	---

If passed by the Sudder Court ...

1	0.
---	----

If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.

		PROPER STAMPS.	
EXEMPTION.			
Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees when such copy is taken out of the Court making the same. *			
6. Copy of any Revenue or Judicial Proceeding or Order not provided for in Article 5 or falling under the exemption to that article, or Copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office, for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet ...	}	Rupees.	Annas.
7. Copy of any Deed, Instrument, or Writing stamped in accordance with Schedule A annexed to this Act when left on proceedings in place of the original withdrawn ...		0	8
		The same Stamp as the original when such Stamp does not exceed 8 annas; otherwise a Stamp of 8 annas per sheet.	
EXEMPTION.			
Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A.			
Letters of Administration.—See Probate.			
8. Mooktarnamah, Wakalutnamah, and other power, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue Authority.		Rupees.	Annas.
When presented to the Sudder Court ...		2	0
When presented to the Board of Revenue or other Chief Controlling Revenue Authority ...	}	2	0
When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority ...		1	0
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer...	}	0	8
EXEMPTIONS.			
Mooktarnamahs executed by an Officer or Soldier of the Army.			
No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.			
9. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having by any law the force of a Decree; and petition or application presented to any Civil Court shall be written upon Stamp Paper of the following value, namely—			
When presented to the Sudder Court ...		2	0
When presented to any Court below the Sudder Court ...		0	8
SPECIAL RULE FOR BENGAL.			
10. Petition of Appeal to the Board of Revenue or other Chief Controlling Revenue Authority ...	}	2	0
Any other petition or application to the Board of Revenue or other Chief Controlling Revenue Authority ...		1	0
Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule presented to any other Criminal Court, or to any other Revenue Office ...	}	0	8

GENERAL EXEMPTIONS.

Petition or application presented to any Moonsiff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (*for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds*), or to any Court of Small Causes constituted under Act XLII of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter*) in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859 (*to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal*).

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkeedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented, pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

EXEMPTION FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to suits cognizable by Collectors in the Presidency of Bombay.

11. PLAINT OR APPEAL.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing—

If the amount or value of the property claimed does not exceed

	16 Rupees.	32 Rupees.
Above 16 Rupees and not exceeding 32	32	64
" 32 " " "	64	150
" 64 " " "	150	300
" 150 " " "	300	800
" 300 " " "	800	1,600
" 800 " " "	1,600	3,000
" 1,600 " " "	3,000	5,000
" 3,000 " " "	5,000	10,000
" 5,000 " " "	10,000	15,000
" 10,000 " " "	15,000	25,000
" 15,000 " " "	25,000	50,000
" 25,000 " " "	50,000	1,00,000
" 50,000 " " "	1,00,000	
" 1,00,000 " " "		

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees

If it exceed 8 Rupees but do not exceed 16 Rupees

If it exceed 16 Rupees but do not exceed 32 Rupees

If it exceed 32 Rupees

Rupees.	Annas.
1	0
2	0
4	0
8	0
16	0
32	0
50	0
100	0
150	0
250	0
350	0
500	0
700	0
1,000	0
2,000	0

0 4

0 8

1 0

The same Stamp as for a suit in any other Court.

PROPER STAMPS.

In suits for possession instituted under Section XV Act XIV of 1859

A Stamp of one-fourth the value prescribed in the foregoing scale.

NOTE.—(a). In suits for lands paying Revenue to Government, not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependant Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for lands exempt from the payment of Revenue the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under-tenants of the land.

(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in land paying Revenue to Government or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g). In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of Government Revenue or rent of land paying Revenue to Government or of money in the hands of an Agent of such land the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act relating to lands paying Revenue to Government the statement of claim shall be written on paper bearing a Stamp of the value of 8 annas.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII. 1827 of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts) or under Act XL of 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal.)

13. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say:—

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer

Rupees. Annas.
4 0

To be charged as in Petitions where Petitions are required to bear a Stamp.

PROPER STAMPS.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1827 of the Bombay Code (for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the land and its produce of the Government and the subject, of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed), as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps as are in force for the Courts of Civil Judicature.

GENERAL RULE.—If the subject matter of any plaint written statement, petition, or copy of a Decree or Order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of judgments; any additional piece of paper required for such copies do not require to be stamped.

M. WILIE,
Deputy Secy. to the Govt. of India,
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information :—

ACT No. XI OF 1862.

An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea).

WHEREAS it is expedient to amend the law relating to Customs Duties;

Preamble. It is enacted as follows :—

I. From and after the passing of this Act, in lieu of the Customs Duties authorized to be charged in Act VII of 1859 (to alter the Duties of Customs on goods imported or exported by Sea), Act XXIII of 1859 (to alter

the rates of Duty on goods imported or exported by land from certain Foreign Territories into or from the Presidencies of Madras and Bombay respectively), and Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea), there shall be levied and collected the Duties as contained in the two

Schedules A and B annexed to this Act. Provided always that nothing herein contained shall be deemed to alter the existing Duties upon Salt and Opium, or to authorize the levy of Duties in any free Port, or to affect the provisions of Act VI of 1848 (for equalizing the Duties on goods imported and exported

on Foreign and British bottoms, and for abolishing Duties on goods carried from Port to Port in the Territories subject to the Government of the East India Company), and of Act VII of 1848 (to except certain free Ports from the operation of Section III Act No. VI of 1848, and otherwise to amend that Act).

SCHEDULE A.

Rates of Duty to be charged on the following goods imported by Sea into any Port of India not being a free Port :—

1. Bullion and Coin	...	Free.
2. Precious Stones and Pearls	...	"
3. Grain and Pulse	...	"
4. Horses and other living Animals...	...	"
5. Ice	...	"
6. Coal, Coke, Bricks, Chalk, and Stones...	...	"
7. Cotton Wool	...	"
8. Wool	...	"
9. Flax	...	"
10. Hemp	...	"
11. Jute	...	"
12. Hides and Skins, Raw	...	"
13. Books	...	"
14. Paper	...	"
15. Maps, Prints, Music, and Works of Art	...	"
16. Seeds when imported by any Public Society for gratuitous distribution	...	"
17. Agricultural Implements	...	"
18. Machinery of all kinds	...	"

And the Collector of Customs, subject to the general orders of the Government of India, shall decide what articles come within the definition of Machinery, and such decision shall be final in law.

- | | |
|---|---|
| 19. Military and other Regulation
Uniforms and Accoutrements
when imported for private use
by persons in the Public Service. Free. | |
| 20. Guano and manures of all kinds | |
| 21. Porter, Ale, Beer, Cider,
and other similar fer-
mented Liquors | 2 annas the
imperial gallon. |
| 22. Wines and Liqueurs | 2 Rupees the
imperial gallon.
Except light
Wines of value
not exceeding 12
Rupees per dozen,
which shall pay
1 Rupee the
imperial gallon. |
| 23. Spirits | 3 Rupees the
imperial gallon.
And the duty to
be rateably in-
creased as the
strength exceeds
London Proof. |
| 24. Bottles | Free. |
| 25. Tobacco unmanu-
factured | 20 per cent <i>ad</i>
<i>valorem</i> . |
| 26. Tobacco manufactured | 5 per cent <i>ad</i>
<i>valorem</i> . |
| 27. Piece Goods | 3½ per cent <i>ad</i>
<i>valorem</i> . |
| 28. Twist | 10 per cent <i>ad</i>
<i>valorem</i> . |
| 29. All articles not included
in the above enumera-
tion | 10 per cent <i>ad</i>
<i>valorem</i> . |

SCHEDULE B.

Rates of Duty to be charged upon goods exported by Sea from any Port in India not being a free Port.—

- | | |
|--|-------------------------------|
| 1. Bullion and Coin | Free. |
| 2. Precious Stones and Pearls | " |
| 3. Horses and other living Animals | " |
| 4. Sugar and Rum | " |
| 5. Spirits | " |
| 6. Tobacco and all preparations thereof | " |
| 7. Tea | " |
| 8. Coffee | " |
| 9. Raw Silk and Silk Chussum | " |
| 10. Cotton Wool | " |
| 11. Wool | " |
| 12. Flax | " |
| 13. Hemp | " |
| 14. Jute | " |
| 15. Hides and Skins, Raw | " |
| 16. Books | " |
| 17. Maps, Prints, and Works of Art | " |
| 18. Teak Timber | " |
| 19. Coals | " |
| 20. Iron | " |
| 21. Grain and Pulse of all
sorts | 2 annas the
Indian Maund. |
| 22. Saltpetre | 2 Rupees the
Indian Maund. |
| 23. Indigo | 3 Rupees the
Indian Maund. |

- | | |
|---|--|
| 24. Lac Dye and Shell
Lac | 4 per cent <i>ad</i>
<i>valorem</i> . |
| 15. All country articles not
enumerated or named
above | 3 per cent <i>ad</i>
<i>valorem</i> . |

M. WYLIE,
Deputy Secy. to the Govt. of India,
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information:—

ACT No. XII OF 1862.

An Act to repeal Act II of 1835 so far as it relates to the Provinces of Arracan and Tenasserim.

WHEREAS the Provinces of Arracan and Tenasserim have been united with the Preamble. Provinces of Pegu and Martaban in one general administration under a Chief Commissioner of British Burmah, and it is no longer expedient that the functionaries who are or may be appointed in the said Provinces should be under the control and superintendence of the Court of Sudder Dewanny and Nizamut Adawlut, or of the Board of Revenue; It is enacted as follows:—

I. So much of Act II of 1835 as relates to the said Provinces of Arracan and Tenasserim is hereby repealed: provided that any appeals or other matters relating to the said Provinces, and now pending before the Court of Sudder Dewanny and Nizamut Adawlut, or before the Board of Revenue, shall be heard and determined as if this Act had not been passed.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information:—

ACT No. XIII OF 1862.

An Act to provide for a new Silver and a new Copper Coinage.

WHEREAS it is expedient to provide for a new Silver and a new Copper Coinage; It is enacted as follows:—

I. From the 1st day of November 1862 so much of the 1st and 2nd Sections of Act XVII of 1835 (*relating to Gold and Silver Coinage*) as provides that only the Silver Coins therein mentioned shall be coined at the Mints within the territories of the East India Company, and that such Coins shall bear on the reverse the words "The East India Company": also Act XXXI of 1837 (*relating to Coinage*), Act XXI of 1838 (*relating to the Silver Coin*), Act XXI of 1835, Act XXII of 1844, and Act XI of 1854 (*relating to the Copper Coin*), shall be repealed, except as to any act already done or Coin already coined or issued under the same.

II. From the 1st day of November 1862, except as provided by Act VI of 1847 (*for establishing a Copper Currency in the Settlements of Penang, Singapore, and Malacca*) in respect of Cents, half Cents, and quarter Cents, no Silver or Copper Coins, except those mentioned below, shall be coined at the Mints in British India:—

Silver Coin.

- A Rupee to be called the Government Rupee.
- A Half Rupee.
- A Quarter Rupee or Four Anna Piece.
- An Eighth of a Rupee or Two Anna Piece.

Copper Coin.

- A Double Pice or Half Anna.
- A Pice or Quarter Anna.
- A Half Pice or one-eighth of an Anna.
- A Pie, being one-third of a Pice, or one-twelfth of an Anna.

III. The Rupee so coined shall be of the same weight and standard as those provided for the Company's Rupee by the said Act XVII of 1835, that is to say, the weight shall be 180 grains Troy, and the standard as follows:— $\frac{1}{10}$ th or 165 grains of pure Silver; $\frac{1}{10}$ th or 15 grains of Alloy. The other Silver Coins shall be of proportionate weight and of the same standard.

IV. The Copper Coins so coined shall be of the weight prescribed for Coins of the same denominations respectively by Acts XXI of 1835 and XI of 1854, that is to say:

The Double Pice shall weigh	200 grains Troy.
The Pice	100 "
The Half Pice	50 "
The Pie	33 $\frac{1}{3}$ "

V. Until the Governor-General in Council shall otherwise order under the power hereinafter reserved, the Silver and Copper Coins so coined shall bear on the obverse the likeness and the name of Her Majesty Queen Victoria, and the inscription "Victoria Queen," and on the reverse the designation of the Coins in English filled by the word "India," with such date and embellishments on each Coin as the Governor-General in Council shall from time to time direct.

VI. It shall be lawful for the Governor-General in Council, from time to time, to direct the coining and issuing of all Coins authorized by this Act, and to prescribe, in lieu of the likeness and inscription as heretofore prescribed, such other devices and inscriptions and embellishments for all or any of the Coins, hereby authorized as, by an order in Council to be published in the *Official Gazette*, he may direct.

VII. The said Rupee and Half Rupee shall be a legal tender in payment or on account of all engagements whatever, provided the Coin shall not have lost more than two per cent in weight, and provided it shall not have been clipped or filed, or have been defaced or diminished otherwise than by use.

VIII. The Quarter Rupee and Eighth of a Rupee shall be legal tender only for the fractions of a Rupee, subject to the same provisions as in the last preceding Section mentioned.

IX. The Double Pice shall be a legal tender for a thirty-second part of a Rupee or for half an Anna.

The Pice for a sixty-fourth part of a Rupee, or for one-fourth of an Anna.

The Half Pice for a hundred-and-twenty-eighth part of a Rupee, or for one-eighth of an Anna; and the Pie, one-third of a Pice, for a hundred-and-ninety-second part of a Rupee, or the twelfth of an Anna.

Provided that none of the said Copper Coins shall be a legal tender, except for the fractions of a Rupee, and except in the Settlement of Prince of Wales' Island, Singapore, and Malacca for the fractions of a Dollar at the rate fixed by Act XVII of 1855, viz:—The Pice for a hundred-and-fortieth part of a Dollar; the Double Pice for a seventieth part of a Dollar; the Pie for a four-hundred-and-twentieth part of a Dollar; and the Half Pice for a two-hundred-and-eightieth part of a Dollar.

X. All Silver Coin of the weight and standard specified in the said Acts XVII of 1835, and XXI of 1838, former Acts still to be legal tender, issued since the passing of those Acts respectively and before the first day of November 1862 and declared by those Acts respectively to be a legal tender, and all Copper Coins of the weight specified in the said Acts XXI of 1835, XXII of 1844, and XVII of 1855 issued since the passing of those Acts respectively and before the first day of November 1862, and declared by those Acts respectively to be a legal tender, shall continue to be a legal tender for the amounts thereof respectively, subject to the same conditions and provisions as under those Acts respectively, anything in this Act contained notwithstanding.

XI. All Acts and Laws in force in British India at the time of the passing of this Act respecting the Queen's Coin, or the Silver or Copper Coin current in British India, and not repugnant to the provisions of this Act, shall be and continue in full force and effect, and shall be applied to the Silver and Copper Coin to be coined in pursuance of this Act.

XII. The words "British India" in this Act denote the territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better Government of India."

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

THE following Act of the Governor General of India in Council received the assent of His Excellency the Governor-General on the 23rd April 1862, and is hereby promulgated for general information:—

ACT No. XIV OF 1862.

An Act to amend Act XIV of 1859 (to provide for the limitation of suits).

WHEREAS it is expedient to postpone the operation of so much of Act XIV of 1859 as limits the period for the commencement of suits for the amount of bills for articles sold by retail where the cause of action

arose before the passing of that Act; It is enacted as follows:—

I. All suits that may now be pending or that shall be instituted before the 1st of January 1865, to recover the amount of bills for any articles sold by retail, shall, in all cases in which the cause of action arose before the passing of the said Act XIV of 1859, be tried and determined as if that Act had not been passed.

Suits now pending or instituted before 1st January 1865, for articles sold by retail, in cases where in cause of action arose before the passing of Act XIV of 1859, to be tried and determined as if that Act had not been passed.

M. WYLIE,
Depty. Secy. to the Govt. of India,
Home Department.

THE following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862:—

HOME DEPARTMENT.

LEGISLATIVE.

WE, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill to amend the Code of Criminal Procedure was referred, have the honor to report that we have considered the Bill, and the Paper embodying an abstract of the opinions of the Principal Officers of the Non-Regulation Provinces which was laid before us.

As we consider that the power granted to the Executive Government of varying the provisions of the Code of Criminal Procedure in its application to Non-Regulation Provinces should not be larger than the circumstances of the case absolutely require, and as we think that there are only two points on which any modification has been shewn to be necessary, we have amended the Bill so as to confine it to those points.

The first Section will enable the Government, in giving effect to the seventh Explanatory Note of the Schedule (whereby the powers granted by the Code may, in Non-Regulation Provinces, be entrusted to other Officers than those named in the Code), to extend the powers of an Officer in charge of a District to the trial of all cases not punishable with death, with a limit as to punishment similar to that prescribed in Section 22 of the Code for Assistant Sessions Judges of the Bombay Presidency, namely, imprisonment for a term not exceeding seven years (including such solitary confinement as is authorized by law), or fine, or both.

The second Section provides that when, under the definition in the 14th Section, the Sudder Court may consist of a single Judge (as in the case of a Chief Commissioner of a Province), the power of confirming a sentence of death under Section 398 of the Code, and the power of confirming, modifying, amending, and reversing sentences or orders under Sections 401 and 420

may be exercised by him. Those Sections require the concurrence of two or more Judges.

(Sd.) CECIL BEADON.
H. B. HARRINGTON.
H. FORBES.
C. J. ERSKINE.

The 23rd April 1862.

AMENDED BILL.

A Bill to amend the Code of Criminal Procedure.

WHEREAS it is expedient to amend the Code of Criminal Procedure in regard to the extension thereof to any parts of the Territories not subject to the General Regulations; It is enacted as follows:—

I. When, under the provisions of Section 445 of the Code of Criminal Procedure, the said Code has been or shall be extended to any part of the Territories not subject to the General Regulations of Bengal, Madras, or Bombay, it shall be lawful for the Governor-General in Council or for the local Government of such Territory to vest the Chief Officer charged with the Executive administration of a District in Criminal matters, by whatever designation such Officer is called, with power to try all offences not punishable with death, and under the provisions of the said Code to pass sentence of imprisonment of either description for a term not exceeding seven years, including such solitary confinement as is authorized by law, or fine, or both.

II. When the Sudder Court in any part of the Territories to which the said Code of Criminal Procedure has been or shall be extended as aforesaid shall consist of a single Judge, such Judge shall have all the powers of two or more Judges of the Sudder Court under Sections 398, 401, and 420 of the said Code.

III. This Act shall be taken and read as part of the Code of Criminal Procedure.

M. WYLIE,
Deputy Secy. to the Govt. of India,
Home Department.

THE following Report of a Select Committee was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862:—

HOME DEPARTMENT.

LEGISLATIVE.

WE, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill to limit in certain cases the amount of assessment to the Duties chargeable after the 31st day of July 1860 under Act XXXII of 1860 (for imposing Duties

on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860), and otherwise to modify the said Acts, was referred, have the honor to report that we recommend that the Bill be passed with the following amendments:—

Section VII, lines 23 and 24. The omission of the words "inadequate or insufficient" and the introduction instead thereof of the words "obviously inadequate."

Section XIV (1), lines 4, 5, and 6. The omission of the words "who shall prove to the satisfaction of the Collector or Commissioner that the aggregate amount of his" and the introduction instead thereof of the word "whose."

Section XIV (2), lines 1 to 6. The omission of the words "Every person assessed under the said Acts XXXII and XXXIX of 1860 claiming to be exempted from the payment of Duty under the provisions of the last preceding Section marked (1)" and the introduction instead thereof of the words "Every person assessed under the said Acts XXXII and XXXIX of 1860 for the year commencing from the 1st August 1862, on an Income or Profits amounting to 500 Rupees, who shall claim to be exempted from payment of Duty on the ground that his Income and Profits do not amount to 500 Rupees."

(Sd.) S. LAING.

„ H. B. HARRINGTON.

„ W. S. FITZWILLIAM.

„ DAVID COWIE.

The 23rd April 1862.

M. WYLIE,

Deputy Secy. to the Govt. of India,

Home Department.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862, and was referred to a Select Committee with instructions to make their report thereon in a week:—

A Bill to extend to the Province of Oude certain provisions of Acts XIV of 1843 and XXXVI of 1855 relating to the manufacture of contraband Salt, and to amend the last named Act.

WHEREAS it is expedient to extend to the Province of Oude certain provisions of Act XIV of 1843 (for regulating the levy of Customs Duties and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal) and of Act XXXVI of 1855 (to empower Officers of Customs and Land Revenue to search houses and other enclosed places for contraband Salt in the North-Western Provinces), and to amend the last named Act; It is enacted as follows:—

I. So much of the said Act XIV of 1843 as relates to the manufacture of alimentary Salt, and the prevention and punishment of the illicit manufacture and importation of such Salt, and the said Act XXXVI of

1855 as hereinafter amended shall be held to have been and are hereby extended to the Province of Oude from the date on which Act XXXI of 1861 (to regulate the manufacture of Saltpetre and the sale of Salt educed in the refinement thereof) was extended to the said Province in the manner provided in Section XVIII of the said Act.

II. Section IV of Act XXXVI of 1855 is hereby repealed, and the following Section is enacted in lieu thereof, and shall be read and construed in the same manner as if it formed part of the said Act, namely,—

"If the place to be searched is a zenanah or apartment in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the Officer making the search shall give notice to such woman in such zenanah or apartment that she is at liberty to withdraw, and after giving such notice and allowing a reasonable time for the woman to withdraw, and affording her every reasonable facility for withdrawing, such Officer may enter such zenanah or apartment for the purpose of completing the search, using at the same time every precaution consistent with these provisions for preventing the clandestine removal of any Salt. Provided that the responsibility for the act, and the determination whether to force an entry or not, shall rest with the Officer of Customs or Land Revenue only."

STATEMENT OF OBJECTS AND REASONS.

An Act (XXXI of 1861) was passed last year by the late Legislative Council to regulate the manufacture of Saltpetre by requiring that such manufacture should be carried on under license, and to enable the manufacturers of Saltpetre to refine the Salt produced in the manufacture of Saltpetre, and to sell the same on payment of the Government dues. The Act, as passed, took effect at once only in the North-Western Provinces, but it contains a Section authorizing the Governor-General in Council to extend its provisions to other parts of India. This power has lately been exercised in the case of Oude, to which Province the Act was extended by an order of the Governor-General in Council, dated the 9th instant. But the Act of last year refers in one of its provisions to two previous Acts relating to Salt which are not in force in Oude, and the Local Authorities, with whom the Government of India concurs, considering it desirable that these Acts should also be extended to the Province of Oude with effect from the date on which the Act of last year was extended to the Province, the present Bill has been framed accordingly.

It is also proposed to take the opportunity of the introduction of the present Bill to amend one of the Sections of the latter of the two Acts abovementioned in so far as it relates to forcible entries in cases of search for contraband Salt, and to adopt the language of the Code of Criminal Procedure where the place to be searched is in the occupancy of a respectable native female.

(Sd.) H. B. HARRINGTON.

The 16th April 1862.

M. WYLIE,

Depty. Secy. to the Govt. of India,

Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd April 1862, and was referred to a Select Committee with instructions to make their report thereon in a week :—

A Bill to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature.

WHEREAS, in consequence of the passing of the Indian Penal Code, many of the provisions of Act XVI of 1852 have become inapplicable and others require amendment, and it is expedient to repeal the said Act and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature; It is enacted as follows :—

I. Whenever, on the trial of any indictment for an offence, there shall appear to be a variance between any statement in such indictment and the evidence offered in proof thereof, it shall be lawful for the Court before which the trial shall be had, if it shall consider that by the amendment of the indictment the person indicted will not be prejudiced in his defence on the merits, to order such indictment to be amended, according to the proof, by some Officer of the Court or other person, both in that part of the indictment where such variance occurs, and in every other part of the indictment which it may become necessary to amend on such terms as to postponing the trial if the person indicted apply for a postponement, and ordering the same to be had before the same or another Jury as such Court shall think reasonable; and after any such amendment the trial shall proceed, whenever the same shall be proceeded with, in the same manner in all respects and with the same consequences both with respect to the liability of witnesses to be indicted for giving false evidence and otherwise, as if no such variance had occurred, provided that in all such cases where the trial shall be so postponed as aforesaid, it shall be lawful for such Court to respite the recognizances of the prosecutor and witnesses, and of the person indicted and his surety or sureties, if any, accordingly, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence respectively, and the person indicted shall be bound to attend to be tried at the time and place to which such trial shall be postponed, without entering into any fresh recognizances for that purpose, in such and the same manner as if they were originally bound by their recognizances to appear and prosecute, or give evidence at the time and place to which such trial shall be so postponed. Provided also, that where any such trial shall be ordered to be had before another Jury, the Crown and the person indicted shall respectively be entitled to the same challenges as they were respectively entitled to before the first Jury was sworn.

II. If upon the trial of any person charged with the offence of criminal breach of trust under Section 405 of the Indian Penal Code, or of the offence of cheating and thereby dishonestly inducing the person deceived to deliver property under Section 420 of the Indian Penal Code, or of criminal breach of trust as a carrier, wharfinger, or warehouse-keeper under Section 407 of the said Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, the Court may order the indictment to be amended under the provisions of Section I of this Act.

III. If upon the trial of any person charged with the offence of criminal breach of trust as a clerk or servant under Section 408 of the Indian Penal Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, or the offence of theft as a clerk or servant of property in possession of his master under Section 381 of the said Code, the Court may order the indictment to be amended under the provisions of Section I of this Act.

IV. If upon the trial of any person charged with the offence of theft under Section 378 of the Indian Penal Code, or the offence or theft in a building, tent, or vessel under Section 380 of the said Code, evidence shall be given to prove that in respect of the property stated in the indictment such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said Code, or the offence of criminal breach of trust under Section 405 of the said Code, the Court may order the indictment to be amended under the provisions of Section I of this Act.

V. If upon the trial of any person charged with the offence of theft as a clerk or servant, of property in the possession of his master under Section 381 of the Indian Penal Code, evidence shall be given to prove that such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said Code, or the offence of dishonest misappropriation of property possessed by a deceased person at the time of his death under Section 404 of the said Code, or of such dishonest misappropriation under the said Section 404, the offender being at the time of the person's decease employed by him as a clerk or servant, or the offence of criminal breach of trust under Section 405 of the said Code, or the offence of criminal breach of trust as a clerk or servant under Section 408 of the said Code, in respect of the property stated in the indictment, the Court may order the indictment to be amended under the provisions of Section I of this Act.

VI. Every verdict and judgment which shall be given after the making of any amendment under the provisions of this Act shall be of the same force and effect in all respects as if the indictment had originally

been in the form in which it is after such amendment shall have been made.

VII. If it shall become necessary at any time, for any purpose whatsoever, to draw up a formal record in any case where any amendment shall have been made under the provisions of this Act, such record shall be

Records to be drawn up in amended form without noticing the amendments.

drawn up in the form in which the indictment is, after such amendment shall have been made, without taking any notice of the fact of such amendment having been made.

VIII. In any indictment for murder or culpable homicide, or for abetting murder or culpable homicide, or for attempting to commit murder which shall be preferred after this Act shall come into operation, it shall not be necessary to set forth the manner in which, or the means by which, the death of the deceased was caused or attempted to be caused, but it shall be sufficient in every indictment for murder to state that the person charged with the offence did murder the deceased by doing an act with the intention of causing the death of a human being, or, as the case may be, by doing an act with the intention of causing such bodily injury to the deceased as the offender knew to be likely to cause the death of the deceased, or by doing an act with the intention of causing bodily injury to some person, and that the bodily injury intended to be inflicted was sufficient in the ordinary course of nature to cause death, or by doing an act knowing it to be so imminently dangerous that it must in all probability cause the death of a human being, or such bodily injury as was likely to cause the death of a human being and committing such act without any excuse for incurring the risk of causing death or such injury as aforesaid, and in every indictment for abetting murder or for attempting to commit murder, it shall be sufficient to state that the person charged with the offence abetted the murder of the deceased, or attempted to murder the deceased, as the case may be.

The means by which the injury was inflicted need not be specified in indictments for murder and culpable homicide.

Upon indictment for murder, Jury may find the accused guilty of culpable homicide not amounting to murder.

IX. Upon any indictment for murder the Jury may find the person charged with the offence not guilty of murder, but guilty of culpable homicide not amounting to murder.

X. Upon an indictment for the murder of a child the Jury may find the person indicted not guilty of murder, but guilty of intentionally concealing or endeavoring to conceal the birth of such child under Section 318 of the Indian Penal Code, and the person so found guilty shall be liable to be punished under the said Section of the said Code.

Upon indictment for murder, Jury may find the accused guilty of concealing, or endeavoring to conceal, the birth of a child.

XI. It shall not be necessary in an indictment for voluntarily causing grievous hurt to specify the particular kind of grievous hurt.

Not necessary to specify the particular kind of grievous hurt.

XII. Upon an indictment for voluntarily causing grievous hurt, or for voluntarily causing hurt to any person, or for an offence under Section 336, 337, or 338 of the Indian Penal Code, the person indicted shall not be

Provision for cases of trial for causing grievous hurt and other similar offences.

entitled to be acquitted upon the ground that the hurt caused the death of the person injured or that the person indicted was guilty of culpable homicide.

XIII. In an indictment for theft the person indicted may be charged with having dishonestly taken the property stated in the indictment out of the possession of the person mentioned therein without that person's consent, and such allegation shall be supported by proof that the person indicted intending to take dishonestly such property out of the possession of the person mentioned in the indictment without that person's consent moved that property in order to such taking.

Form of indictment in cases of theft.

XIV. In every indictment in which it shall be necessary to mention any instrument or document, or to make an averment or allegation respecting any instrument or document, it shall be sufficient to describe such instrument or document by any name or designation by which the same is usually known, or by the purport thereof, without setting out any copy or *fac-simile* thereof, or otherwise describing the same, or the value thereof.

Form of indictment in cases of forgery and uttering, stealing, and embezzling, or obtaining by false pretences.

XV. In every indictment in which it shall be necessary to allege an intent to defraud it shall not be necessary to allege or prove an intent to defraud any particular person, but it shall be sufficient to allege and prove an intent to defraud.

Intent to defraud particular person need not be alleged or proved.

XVI. If, on the trial of any person charged with any offence, it shall appear to the Jury upon the evidence that the person charged did not complete the offence charged, but was guilty of an offence within the meaning of Section 511 of the Indian Penal Code by attempting to commit such offence, or to cause such offence to be committed, and in such attempt doing an act towards the commission of such offence, such person shall not by reason thereof be entitled to be acquitted, but the Jury shall be at liberty to return as their verdict that the person accused is not guilty of the offence charged, but is guilty of an attempt to commit the same within the meaning of Section 511 of the Indian Penal Code, and the offender so found guilty shall be liable to be punished in the same manner as if he had been convicted upon an indictment framed under the said Section for attempting to commit the particular offence charged in the indictment, and no person so tried as herein lastly mentioned shall be liable to be afterwards prosecuted for an attempt to commit the offence for which he was so tried.

A party indicted for felony or misdemeanor may be found guilty of an attempt to commit the same, and shall be liable to the same consequences as if charged with and convicted of the attempt only. No person so tried to be afterwards prosecuted for the same.

XVII. If, upon the trial of any person indicted for criminal misappropriation of property, it shall be proved that he was guilty of committing theft of such property, he shall not by reason thereof be entitled to be acquitted of the offence charged against him.

XVIII. If, upon the trial of two or more persons indicted for jointly receiving stolen property, it shall be proved that one or more of such persons separately received any part of such property, it shall be lawful for the Jury to convict upon such indictment such of the said persons as shall be proved to have received any part of such property.

XIX. A person may be indicted and punished for abetting an offence which has been committed in consequence of the abetment, notwithstanding the person who committed the offence shall not have been indicted or found guilty, or shall not be in custody or amenable to justice, and every abettor of an offence may be indicted, tried, and punished for the abetment as a substantive offence, and may be tried either jointly with the principal offender or separately, and punished by any of Her Majesty's Supreme Courts of Judicature which would have power to try the principal offender, or which would have power to try the abettor if he had committed the offence himself, either in the place in which he is guilty of the abetment, or in the place in which any act shall have been committed in pursuance of the abetment.

XX. A person may be indicted and punished for dishonestly receiving or retaining stolen property, notwithstanding the person by whose offence the possession of such property shall have been transferred, or who shall have criminally misappropriated such property or committed criminal breach of trust in respect thereof, shall not have been found guilty of such offence, or shall not be in custody or amenable to justice.

XXI. It shall be lawful to insert several counts in the same indictment against the same person. Insertion of several counts in the same indictment against the same person. In the same indictment against the same person for different offences. But the Judge, before whom the person indicted shall be tried, may direct that any one or more of the counts shall be treated as a distinct indictment or indictments, and that the person indicted shall be tried thereupon in the same manner as if such count or counts had been in separate and distinct indictments.

XXII. If, upon the trial of any indictment for theft, it shall appear that the property alleged in the indictment was taken or moved at different times, the prosecutor shall not by reason thereof be required to elect upon which taking or moving he will proceed, unless it shall appear that there were more than three takings or movings, or that more than the space of six calendar months elapsed between the first and the last of such takings or movings, and in either of

such last mentioned cases the prosecutor shall be required to elect to proceed for such number of takings or movings not exceeding three as shall appear to have taken place within the period of six calendar months from the first to the last of such takings or movings.

XXIII. In every indictment for giving or fabricating false evidence, or for using or attempting to use false or fabricated evidence, or for any offence which by the Indian Penal Code is punishable in the same manner as the offence of intentionally giving false evidence, or for abetting or attempting to commit any of the offences aforesaid, it shall be sufficient to set forth the substance of the offence charged, without setting out any part of any proceeding either in law or in equity and without setting forth the commission or authority of the Court or person before whom such offence was committed.

XXIV. In every indictment in which it shall be necessary to make any averment as to any money or any note of Government payable on demand, or which by any law is or shall be declared to be a legal tender, it shall be sufficient to describe such money or note simply as money without specifying any particular coin or Bank or other note, and such allegation, so far as regards the description of the property, shall be sustained by proof of any amount of coin or of any such note as aforesaid, although the particular species of coin, of which such amount was composed, or the particular nature of the note, shall not be proved, and in cases of obtaining money or any such note or notes as aforesaid by cheating by proof that the offender obtained any piece or pieces of coin, or any such note or notes, or any portion thereof, or of the value thereof by cheating, although such piece or pieces of coin or note or notes may have been delivered to him in order that some part of the value thereof should be returned to the party delivering the same or to any other person or persons, and such part shall have been returned accordingly.

XXV. It shall not be necessary to allege in any indictment any circumstances for the purpose of shewing that the case does not come, nor shall it be necessary to allege that the case does not come within any of the general exceptions contained in Chapters of the Indian Penal Code, or within the exceptions contained in Section 136, Section 300, Section 323, Section 324, Section 325, Section 326, Section 375, or Section 499 of the said Code, but every charge shall be understood to assume the absence of all such circumstances, and it shall not be necessary on the part of the prosecutor to prove at the trial the absence of such circumstances in the first instance; but the person indicted shall be entitled to give evidence of the existence of any such circumstances, and evidence in disproof thereof may then be given on the part of the prosecutor.

XXVI. In proving the existence of circumstances as a defence under the 2nd, 3rd, 5th, 6th, 7th, 8th, 9th, or 10th exception to Section 499 of the Indian Penal Code, Good faith to be presumed in certain cases.

Code, good faith shall be presumed unless the contrary appear.

XXVII. In every indictment words used in describing an offence shall be deemed to have been used in the sense attached to them by the Indian Penal Code.

XXVIII. Any person accused of murder or of culpable homicide may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the act which shall have caused the death shall have been committed wholly or partly within the local limits of the jurisdiction of such Court, or if the death shall have taken place within such local limits in the same manner as if both the act had been committed, and the death had taken place within such local limits.

XXIX. Whenever the offence of which any person shall be accused shall consist of any thing which has been done and of any consequence which has ensued therefrom, the person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if either the act shall have been done or the consequence shall have ensued within the local limits of the jurisdiction of such Court in the same manner as if both the act had been done and the consequence had ensued within such local limits.

XXX. Whenever a person shall be accused of any offence punishable under Section 411, 412, 413, or 414 of the Indian Penal Code in respect to the receiving or retaining of stolen property, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence by which the possession of the property shall have been transferred shall have been committed either wholly or in part within the local limits of the jurisdiction of such Court or if any of the stolen property shall have been received or retained by the person accused within such local limits.

XXXI. If any person shall be accused of any offence under Section 424 of the Indian Penal Code of dishonestly or fraudulently concealing or removing any property of himself, or of any other person, or of dishonestly or fraudulently assisting in the concealment or removal thereof, such person may be tried, convicted, and punished by any of Her Majesty's Supreme Courts of Judicature if the property shall have been concealed or removed in any place within the local limits of such Court or shall have been removed from any place within such local limits.

XXXII. If any act shall have been committed or the consequence of any act shall have ensued on the boundaries of the local jurisdiction of such Court or so near to such boundaries as to render it doubtful whether such act was committed or such consequence ensued within such local limits or not, such act or consequence may for all purposes be stated, deemed,

ed, and taken to have been committed or to have ensued within such local limits.

XXXIII. If any person shall be accused of any offence alleged to have been committed on a journey or on any voyage in British India, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if any part of the journey or voyage shall have been performed within the local limits of the jurisdiction of such Court or the person accused shall have been apprehended within such local limits.

XXXIV. If any person shall escape from any custody in which he is lawfully detained in pursuance of a sentence of a Court of Justice or by virtue of a commutation of such sentence, or shall be charged with any offence punishable under Section 227 of the Indian Penal Code or under Section XII of Act XXIV of 1855 (*relating to Penal servitude*), the offender may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if such person shall be apprehended and retaken within the local limits of the jurisdiction of such Court, or if he was formerly tried by such Court, or in the case of an escape from custody if he shall have escaped from custody in any place within such local limits.

XXXV. Any person accused of an offence may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence shall have been either commenced or completed within the local limits of the jurisdiction of such Court in the same manner as if the offence had been wholly and entirely committed within such local limits.

XXXVI. Every Justice of the Peace shall have power to deal with any person charged with an offence, for which he is liable under this Act to be tried by one of Her Majesty's Supreme Courts of Judicature, in the same manner as if such offence had been wholly and entirely committed within the local limits of such Court.

XXXVII. A former conviction or acquittal before a Court of competent jurisdiction of any offence hereby made punishable by Her Majesty's Supreme Courts of Judicature shall be a bar to any subsequent trial or conviction for the same offence.

XXXVIII. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, intituled "an Act for improving the administration of Criminal Justice in the East Indies" shall be deemed to apply to, and to include offences punishable under the Indian Penal Code. Section 5 of the said Act shall be deemed to include culpable homicide, and the words felony or misdemeanor in Section 109 of the said Act shall be deemed to extend to and include any offence punishable under the Indian Penal Code by means of or in consequence of which the possession of property shall have been transferred.

XXXIX. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XL. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLI. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLII. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

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XLIV. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLV. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLVI. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLVII. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLVIII. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XLIX. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, shall be deemed to apply to and include offences punishable under the Indian Penal Code.

XXXIX. No indictment for any offence shall be held insufficient for want of the averment of any matter unnecessary to be proved, nor for the omission of the words "as appears by the record," or of the words "with force and arms," or of the words "against the peace," nor for the insertion of the words "against the form of the statute" instead of "against the form of the statutes" or *vice versa*, nor because any person mentioned in the indictment is designated by a name of Office or other description or appellation instead of his proper name, nor for omitting to state the time at which the offence was committed in any case where time is not of the essence of the offence, nor for stating the time imperfectly, nor for stating the offence to have been committed on a day subsequent to the finding of the indictment or on an impossible day or on a day that never happened, nor for want of a proper or perfect venue, nor for want of a proper or formal conclusion, nor for want of or imperfection in the addition of any defendant, nor for want of the statement of the value or price of any matter or thing, or the amount of damage, injury, or spoil in any case where the value or price or the amount of damage, injury, or spoil is not of the essence of the offence.

XL. Every objection to an indictment for uncertainty or for any formal defect apparent on the face thereof shall be taken by demurrer or motion to quash such indictment before the Jury shall be sworn, and not afterwards, and every Court before which any objection shall be taken by demurrer or motion to quash for any formal defect, may, if it be thought necessary, cause the indictment to be forthwith amended in such particulars by some Officer of the Court or other person, and thereupon the trial shall proceed as if no such defect had appeared.

XLI. No person prosecuted shall be entitled to traverse or postpone the trial of any indictment found against him at any Session of Oyer and Terminer or Session of Gaol delivery; provided always that if the Court, upon the application of the person so indicted, or otherwise, shall be of opinion that he ought to be allowed a further time either to prepare for defence or otherwise, such Court may adjourn the Sessions to any subsequent day, and may adjourn the trial of such person to such day or to the next subsequent Session, upon such terms as to bail or otherwise as to such Court shall seem meet, and may respite the recognizances of the prosecutor and witnesses accordingly, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence at such subsequent day or Session without entering into any fresh recognizance for that purpose.

XLII. In any plea of Autrefois convict or Autrefois acquit, it shall be sufficient for the person accused to state that he has been lawfully convicted or acquitted (as the case may be) of the offence charged in the indictment.

XLIII. A charge of an offence under Section 497 of the Indian Penal Code shall not be instituted except by the husband of the woman.

XLIV. A charge of an offence under Section 498 of the Indian Penal Code shall not be instituted except by the husband of the woman, or by the person having care of such woman on behalf of her husband.

XLV. Upon the trial of an indictment for either of the offences mentioned in the last two Sections it shall be necessary to prove that the charge was instituted by the husband and that the indictment is prosecuted by him.

XLVI. In the construction of this Act, unless where a contrary intention appears from the context, the word "Indictment" shall be understood to include "information," "inquisition," or "presentment" as well as "indictment," and also any "plea," "replication," or other pleading, and the terms "finding of the indictment" shall be understood to include "the taking of an inquisition, the exhibiting of an information" and the making of a presentment, and words importing the singular number or masculine gender shall include several persons and parties, as well as one person or party, and females as well as males, and bodies corporate as well as individuals, and several matters and things as well as one matter and thing. Words which refer to acts done shall include illegal omissions, the words "British India" shall denote the territories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "an Act for the better government of India," except the Settlement of Prince of Wales' Island, Singapore, and Malacca; and the word "property" shall be understood to include goods, chattels, money, valuable securities, and every other matter or thing, whether real or personal, upon or with respect to which any offence may be committed.

XLVII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to rigorous imprisonment, or to imprisonment with hard labor, or to solitary confinement, he shall be imprisoned in the House of Correction, whether such House of Correction be under the control of the Sheriff or not. The keeper of the House of Correction shall receive the person so sentenced, and shall be responsible for his safe custody.

XLVIII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to transportation or penal servitude, such person shall be kept in the House of Correction as the place of intermediate custody, whether such House of Correction be under the control of the Sheriff or not. The keeper of the House of Correction shall receive the person so sentenced, and shall be responsible for his safe custody.

XLIX. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall cause any person sentenced as aforesaid to be delivered to the keeper of the House of

Correction together with a warrant to be signed by a Judge of the said Supreme Court authorizing the detention of such person. Such keeper shall be bound to receive the person so delivered over to his custody, and shall be responsible for the safe custody of such person.

L. All Constables and Police Officers are hereby empowered to aid and assist the Sheriff in carrying to the House of Correction any person sentenced as aforesaid.

LI. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall be absolved from responsibility in respect of the custody of any person sentenced as aforesaid from the time such person shall be delivered over to the custody of the keeper of the House of Correction.

LII. Whenever any person shall be sentenced by a Justice of the Peace or Police Magistrate to rigorous imprisonment, or to imprisonment with hard labor, for any offence committed within the local limits of the jurisdiction of any of Her Majesty's Supreme Courts of Judicature, the person so sentenced shall be committed to the custody of the keeper of the House of Correction, whether such House of Correction be under the control of the Sheriff or not.

LIII. From and after the passing of this Act all persons who are confined at the date of the passing of this Act in the House of Correction, whether under the sentence of any of Her Majesty's Supreme Courts of Judicature, or of any Justice of the Peace or Police Magistrate, shall be considered to be and shall remain in the custody of the Officer in whom the control of such House of Correction is vested, whether such Officer be the Sheriff or not, and such Officer shall be responsible for the safe custody of all such persons.

LIV. This Act shall commence and take effect in Her Majesty's Supreme Court of Judicature at Fort William in Bengal, or in any Court to which the whole or any part of the Criminal jurisdiction of that Court shall be transferred, from the time of the passing thereof, and shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code, which have been or shall be instituted or commenced in the said Court or in any other Court to which the whole or any part of the Criminal jurisdiction of such Court shall be transferred.

LV. This Act shall commence and take effect in Her Majesty's Supreme Courts of Judicature at Fort St. George and Bombay respectively, or in any Court to which the whole or any part of the Criminal jurisdiction of those Courts respectively shall be transferred, from the time at which it shall be notified in the Official Gazette by an order of the Governor in

Council of Fort St. George and Bombay respectively, that the Act is to take effect in such Courts; and from such time the provisions of the Act shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code which have been or shall be instituted or commenced in the said Courts or in any other Courts to which the whole or any part of the Criminal jurisdiction of such Courts shall be transferred.

LVI. From the time at which this Act shall take effect in any of Her Majesty's Supreme Courts of Judicature as provided in the last two preceding Sections, Act XVI of 1852 is repealed so far as it relates to indictments and proceedings in such Court, except as to offences not punishable under the Indian Penal Code.

STATEMENT OF OBJECTS AND REASONS.

This Bill is introduced at the request of the Honorable and learned Chief Justice at Calcutta. The principal object of the Bill is to adopt the procedure of Her Majesty's Supreme Courts of Judicature to the trial of offences punishable under the Indian Penal Code. On the 1st January last the substantive Criminal Law relating to offences and persons within the jurisdiction of the Supreme Courts of Judicature underwent the same complete change as in places beyond the limits of the jurisdiction of those Courts. There is now one uniform substantive Criminal Law for all India, namely, the Indian Penal Code; but while, contemporaneously with the introduction of the Indian Penal Code, a Code of Criminal Procedure has been given to the Mofussil Courts, which has been prepared in reference to that Code and is well suited to carry out its provisions, the Code of Criminal Procedure previously in force in the Supreme Courts of Judicature is still in force in those Courts. Two Criminal Sessions for the trial of offences punishable under the Indian Penal Code have already been held at Calcutta, in the course of which the unsuitableness of the present law to offences falling under the Indian Penal Code was very apparent, and some inconvenience was experienced. Similar inconvenience will continue to be experienced until this Bill is passed, and I have therefore been desired, in introducing the Bill, to ask for the suspension of the Rules of the Council with a view to the Bill being passed into law at once.

The Bill has been prepared by the Honorable and learned Chief Justice, Sir Barnes Peacock, with the assistance of his Honorable and learned colleagues.

With regard to Madras and Bombay I may mention that, although the Bill is so framed as to make it of general application, it is proposed to leave the time at which the Bill should take effect in those Presidencies to be determined by the Local Governments. This will give the Honorable and learned Judges of Her Majesty's Supreme Courts of Judicature at Madras and Bombay, whom there is not time to consult, an opportunity of stating, in communication with the Local Governments, any objections they may have to any of the provisions of the Bill before it comes into operation in their Courts.

(Sd.) H. B. HARRINGTON.

The 9th April 1862.

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of His Excellency the Governor General on the 21st April 1862, and is hereby promulgated for general information :—

Act No. III of 1862.

An Act to amend Act XI of 1859 (to improve the Law relating to sales of land for arrears of Revenue in the Lower Provinces under the Bengal Presidency.)

Whereas it is expedient to extend the period allowed for the registry of under-tenures and farms, and to alter the scale of fees on certain applications for the opening of separate accounts for shares of entire estates, for deposit of money or Government Securities, and for registry of under-tenures and farms; It is enacted as follows :—

I. Sections XLV and LIX of Act XI of 1859 are hereby repealed.

II. Applications under Sections XL, XLIII, and XLIV of Act XI of 1859, for registry of tenures and farms created before the passing of Act XI of 1859, must be made within three years of the passing of this Act. Applications for the registry of tenures existing at the time of the passing of this Act but created after the passing of Act XI of 1859, must be made within three months of the passing of this Act. Applications for the registry of tenures created after the passing of this Act must be made within three months of the date of the Deed constituting the tenure.

III. The Collector on the part of the Government shall be entitled to demand from applicants under Sections X and XI, Sections XV and XVI, Sections XL, XLIII, and XLIV of Act XI of 1859, fees not exceeding the rates specified in the Schedule to this Act annexed, which Schedule shall be taken as part of this Act; and applications under the said Sections shall not be received unless the said fees are tendered therewith.

IV. This Act shall be taken and read as part of the said Act XI of 1859.

SCHEDULE OF FEES.

1. For filing an application under Section X or Section XI of Act XI of 1859 for opening a separate account for a share of an entire estate—

If the annual jumma of the share do not exceed 1,000 Rupees, at the rate of 10 per cent upon the jumma. If the annual jumma of the share exceed 1,000 Rupees, at the rate of 10 per cent upon 1,000 Rupees, and 2 per cent upon all above that amount.

2. For filing an application for a deposit of money or Government Securities under Section

XV of the said Act, half per cent on the amount deposited.

For any interest on Government Securities so deposited, drawn by the Collector, half per cent of the amount drawn.

For filing an application for withdrawal of a deposit under Section XVI of the said Act, half per cent of the amount withdrawn.

3. For filing an application, under Section XL, XLIII, or XLIV of the said Act, for the registration of an under-tenure or farm—

If the annual rent of the under-tenure or farm do not exceed 1000 Rupees, at the rate of 5 per cent on the rent.

If the annual rent of the under-tenure or farm exceed 1000 Rupees, at the above rate up to 1,000 Rupees, and at one per cent on all above that amount.

A. G. MACPHERSON,
Secy. to the Govt. of Bengal,
Legislative Department.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations on the 26th April 1862, and was referred to a Select Committee who are to report thereon after the 30th May next :—

A Bill to promote the construction of Lines of communication as feeders to Railways, High Roads, Navigable Rivers, and Canals.

WHEREAS it is expedient to make adequate provision for the construction, by Companies and by private persons, of Lines of communication to serve as feeders to Railways, High Roads, Navigable Rivers, and Canals, and to enable such Companies or private persons to take land required for the same, as well as to provide for the due regulation of such Lines of communication when constructed; It is enacted as follows :—

I. Any person or Company who may desire, at his or their expense, to construct under this Act, through lands belonging to other persons, a line of communication to serve as a feeder to a Railway, High Road, Navigable River, or Canal, may, by an application in writing addressed to the Government, request that the land required for such line may be taken as for a public purpose under the provisions of Act VI of 1857. Every such application shall contain a statement of the advantages to be derived from making such line of communication, the extent and general direction of the line, the proposed place of approach to, or of junction with, any Public Railway, High Road, Navigable River, or Canal, the Terminus or place from which the proposed line is to proceed, the estimated cost of its construction, and the mode in which the promoters intend to provide the funds for constructing and working it.

II. If the Government shall be satisfied as to the expediency of assisting the promoters in the construction of the proposed line, and as to their means for constructing and working the same, and keeping it in efficient repair, it shall furnish the promoters with a provisional certificate, authorizing them in

their own persons, and in those of their Servants or Agents approved of by Government, to enter on the land for the purpose of surveying and of taking levels. It shall be lawful for the promoters, and their Servants and Agents approved as aforesaid, in virtue of the said provisional certificate, to survey the land required, and to indicate the intended line by recognizable land-marks; but it shall not be lawful for them to enter any house or enclosed premises, or to cut down or injure any trees, growing wood, or crops, or otherwise to injure or destroy any property, without the assent of the owner thereof. The survey under the provisional certificate may, if the Government shall so direct, be made by an Officer of the Government appointed by the Government for that purpose; and in every such case the expense of the survey, as estimated by Government, shall be paid or deposited by the promoters of the line at such time and in such place as the Government may direct; and so long as default shall be made in paying or depositing it as directed, the provisional certificate shall be of no force or effect whatever.

III. So soon as any survey made under a provisional certificate granted in accordance with the provisions of the last preceding Section shall have been completed, the promoters shall submit to Government detailed drawings, maps, and plans, showing the results of such survey and the detailed particulars of the works which it is proposed to undertake, accompanied by estimates of the expenses of constructing such works. If, after receiving such drawings, maps, plans, and estimates the Government shall be satisfied of the expediency of carrying out the works intended in the manner proposed, and also of the sufficiency of the means of the promoters, it shall appoint one or more Commissioners to report finally on the proposal, and on any objections or suggestions which may be made by parties who have rights or interests in the land required, or who are in any way affected by the works proposed. The expenses required for the deputation of such Commissioners shall be estimated by Government, and shall, if demanded by Government, be paid or deposited by the promoters of the line before such Commissioners shall begin to act.

IV. The Commissioners appointed as aforesaid shall publish a notification in the Government Gazette, embodying the description of the proposed line as given in the original application of the promoters, setting forth the names of the promoters, intimating their purpose to inspect and report upon the proposed line, and requiring all persons who may have any rights or interests in the lands to be taken, or whose interests are affected, directly or indirectly, by the construction of the line, to make any objections which they may have to make thereto within sixty days from the publication of the notification. A copy of the notification shall be stuck up in the principal Civil Court of every District through which any portion of the proposed line is intended to pass, and also at every Magistrate's Court, and at every Head Police Station, within the limits of the jurisdiction of which any portion of the proposed line is situated: and a copy of such notification shall also be stuck up in a conspicuous place in each Bazar or Haut through or in the immediate vicinity of which it is proposed that the line shall run.

V. If any person shall appear and desire to make any objection to the construction of the proposed line, the Commissioners shall, in the first instance, decide whether such person has a right to be heard. If the Commissioners shall decide that he has such right, then such person shall state in writing to the Commissioners within the time fixed as aforesaid, any objections which such person may entertain to the construction of the proposed line, and shall make such representations as he may think fit as to varying the direction of the line or otherwise. If it be proposed to vary the direction of the line, the objector shall be bound to describe the particular direction of the variation proposed: and the Commissioners may thereupon, if they shall think fit, notify, as in Section IV of this Act, the variation proposed to all parties having rights or interest in the land affected by such variation, and empower the promoters to indicate the line included in the proposed variation by recognizable land-marks, and to survey the land required for such variation in like manner as a survey may be made under a provisional certificate granted under Section II of this Act.

VI. Any person hindering or obstructing any person lawfully engaged in making a survey or in indicating or marking out a line under the provisions of this Act shall be cautioned to desist, and if the hinderance or obstruction be continued, the obstructor shall be liable to a fine of one hundred Rupees for each offence in addition to any other punishment to which he may by law be liable.

VII. On the expiration of a period of not less than sixty days from the publication of the notification mentioned in Section IV in the manner prescribed in that Section, the Commissioners shall proceed to inspect the proposed line as well as the proposed variations, or any other line which may appear to the said Commissioners to be more advantageous to the public. And the Commissioners, after making such enquiries as may appear necessary, shall submit to the Government a report on the whole subject.

VIII. If the proposed line of communication be a feeder to a Public Railway, the Government shall furnish a copy of the original application made by the promoters, to the Public Railway Company of which it is intended to be a feeder; and such Railway Company shall have access to all surveys and plans and to all reports of the Commissioners, prepared in accordance with the provisions of this Act. The said Railway Company may state any objections they may entertain to making the necessary sidings, wharves, or godowns for the reception of the traffic to be brought to their Railway by the new line. And if the new line be a Branch Railway or Tramway and if it is proposed that it shall be of a gauge the same as that of the Public line of Railway, and that it shall form a junction with it, the Public Railway Company may state any objections they may entertain to the plan or proposed mode of execution of the branch line, and may propose conditions for the subsequent working of the same, so that the communication with

the main line may be effected with safety to the public, and without injury to the Public Railway, or detriment to the traffic thereon.

IX. On consideration of the whole project of the promoters, of the report of the Commissioners, and of any objections or proposals made by any person or Company interested, it shall be lawful for the Government to declare the undertaking to be a public work, and to direct that the land required for the same be taken under the provisions of Act VI of 1857, and to require the Collector of the District, or some other Officer specially appointed in that behalf, to take order for the acquisition of such land, in such manner as is provided in that Act. Provided that no such declaration or requisition shall be made by Government until the promoters of the line have in such manner as Government shall direct deposited, or given sufficient security to pay, when required, such sums as may be awarded under the provisions of the said Act VI of 1857 or of this Act, to the Government or to any persons having rights or interests in the land so taken.

X. The Collector or other Officer aforesaid who has been required to take order for the acquisition of land under this Act shall proceed to do so in the manner provided for by Act VI of 1857: and all proceedings connected with such acquisition and all questions arising therefrom shall be regulated and dealt with according to the provisions of that Act. All payments made by the Collector or other Officer aforesaid by way of compensation under the said Act shall be paid out of funds to be provided for the purpose by the promoters of the line.

XI. Any land taken under this Act may, in addition to the land required for the actual line, include land required for Railway Stations or any necessary buildings, or for the accommodation of Passengers or Goods, or for any work or purpose immediately connected with the undertaking.

XII. Every line of communication for the construction of which land shall be taken under this Act, shall be available to the Public for the conveyance of passengers and goods by such engines, carriages, boats, or other means of transport as are ordinarily employed on the line, or are not inconsistent with its scope and object. And if the said line be a Railway or Tramroad, the owners or lessees of the same shall be bound to supply and use such means of locomotion, as, regard being had to the purposes for which the line was formed, may be adequate to the public wants: and such owners or lessees may demand from the public, fares not exceeding such rates as shall be laid down by such owners or lessees with the sanction of Government.

XIII. With the sanction or under the direction of the Government every line of communication under this Act may also be made available to persons other than the owners or lessees, for the conveyance of goods along the line by the engines, carriages, boats, or other means of transport, of such other persons,

upon payment of tolls to be fixed from time to time by such owners or lessees, with the approval of the Government. Provided that such engines, carriages, boats, or other means of transport shall be suitably and properly constructed and be in serviceable condition, and that the employment thereof shall be subject to such rules as such owners or lessees, with the approval of the Government, may frame. In the event of the line being a Branch Railway or Tramroad of the same gauge as, or forming a junction with a Public Railway, the employment of such engines or carriages as aforesaid shall also be subject to such rules as by this Act apply to engines and carriages of the private Company communicating with the main Railway and the traffic carried on therewith.

XIV. If the owners or lessees of any such line of communication, or any persons entitled to convey Passengers or Goods thereon, shall levy or attempt to levy for the conveyance of Passengers or Goods, or for the passage of engines, carriages, boats, or other means of transport, any rates of toll or other charges higher or other than those sanctioned by the Government, such owners, lessees, or other persons so offending shall, for each offence, be liable to a penalty of fifty Rupees for each engine, carriage, boat, or other means of transport so employed. If such owners or lessees or other persons

And for not supplying suitable means of transport. aforesaid shall not supply suitable means of transport for the conveyance of Passengers and Goods in such manner, and within such time as may be directed by the Government, they shall be liable to a penalty not exceeding one hundred Rupees a day, for each day's default.

XV. The Government may, at any time during the construction of a line of communication under this Act, direct the promoters to construct along the line such culverts, bridges, tunnels, drains, or other works as may be considered by Government to be necessary to continue to the public any roads, or rights of way, or easements, or the use of any water theretofore available, and to make due provision for the irrigation and drainage of the country, so as to prevent the same from being impeded or unnecessarily altered by the construction of the said line of communication. If default be made in complying with any directions given under the provisions of this Section, the Government may stop the works on such line of communication.

XVI. If, in any case, a Public Railway Company shall not agree to effect the junction between their line of Railway and a Branch line of Railway proposed by promoters under this Act to be of the same gauge as the main Railway, the Government, on the application of such promoters, and on being satisfied that the junction may be made with safety to the public, and without injury to the main Railway or detriment to the traffic thereon, may direct the Public Railway Company to form the junction, and to do all such acts and to lay down such additional lines of side rails, points, and crossings as may be necessary for effecting the junction applied for. Provided that the expense of forming such junction and of doing such acts and of laying down such additional lines of rails, points, or crossings, and of keeping in

repair and renewing the same, shall be defrayed by the promoters of the Branch Railway, who shall pay or give security for paying the sums that may be required for the purposes aforesaid, when and as directed by the Government. Provided further that no such Branch Railway shall run parallel to the Public Railway, and that it shall be lawful to the Government at any time to suspend or withdraw a direction given for effecting a junction between a Public Railway and a Branch line, if it appears to the Government that such junction is likely to prove dangerous to the public or injurious to the Public Railway or detrimental to the traffic thereon.

XVII. The Government may appoint an Inspector to inspect any line of communication constructed under this Act, and to inspect

any engines, carriages, boats, or other means of transport used thereon for conveyance of passengers or goods. The owners and lessees of such line

and any persons entitled to convey passengers or goods thereon and their servants and

agents respectively, shall be bound to afford to every Inspector all reasonable facility for the inspection, and all such information as may be reasonably required by him. Whoever shall obstruct any such Inspector in the execution of his duty, or shall neglect to give him such information as he may reasonably require from him, shall be liable for each offence to a penalty not exceeding one hundred Rupees, in addition to any other punishment to which he may be liable by law.

XVIII. If it appears to the Government upon the report of an Inspector upon any line of communication constructed under this Act, that traffic cannot be carried on without danger to the public, or that rules adequate to the protection of the public, under the provisions of this Act, have not been framed and put in force, the Government may, by notification in the Calcutta Gazette, order that all traffic be discontinued upon that line. Any person or Company who, after such notice, shall use any engine, carriage, boat, or other means of transport for the purpose of traffic on that line, shall be liable to a penalty of two hundred Rupees for every day during which such engine, carriage, boat, or other means of transport shall be used.

XIX. The provisions of Act XVIII of 1854 shall apply to all lines of communication constructed under this Act, so far as such provisions may be applicable to each case.

XX. Whenever, either before or after the passing of this Act, land shall have been or shall be taken under Act VI of 1857, and whenever land shall be taken under the provisions of this Act for the construction of any line of communication, the taking thereof shall not (unless compensation for the same shall have been expressly allowed in the award made in favor of the persons interested in the land) be held to convey or include the right to any mines of coal, or other minerals lying under such land, except only such parts thereof as shall be necessary to be dug or carried away or used in the construction of the works.

XXI. If the owner, lessee, or occupier of any mines of coal or of any other mineral lying immediately under any Railway, Tramway, Road, or Canal, or within forty yards therefrom, shall

work the same, it shall be competent to the Government, on the application of the proprietor or lessee, or other person entitled to the use of such Railway, Tramway, Road, or Canal, to require such person so working the mine to work the same so as not to endamage the Railway, Tramway, Road, or Canal aforesaid, and to construct the works necessary to make them safe. Provided that compensation shall be awarded to such owner, lessee, or occupier, in the manner provided for in Act VI of 1857, for any loss sustained by him from being compelled to abandon or alter his mode of working the mine, and also for any necessary works constructed by him (when so required as aforesaid) in order to prevent damage to such Railway, Tramway, Road, or Canal.

XXII. In the construction of this Act, unless when a contrary intention appears from the context, words in the singular number shall include the plural, and words in the plural shall include the singular, and the expression "line of communication" shall include any Railway, Tramroad, Common Road, or Canal.

A. G. MACPHERSON,
Secy. to the Govt. of Bengal,
Legislative Department.

HOME DEPARTMENT.

No. 2192.

Fort William, the 28th April 1862.

Notification.—The Governor-General in Council is pleased to permit Mr. James Lean to resign the Civil Service from the 1st proximo.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

Fort William, the 29th April 1862.

No. 227.

REVENUE.

Mr. E. O. Bradford, Superintendent of Surveys and Settlements in Oudh, to be a Supernumerary Deputy Commissioner of the Second Class in Oudh, from 1st proximo.

No. 886.

GENERAL.

The following arrangements are made in the Hyderabad Commission consequent on the death of Major Ivie Campbell:—

Captain W. Cadell to be Deputy Commissioner, West Berar, from 30th November 1861.

Captain J. Allardyce to be Assistant Commissioner, First Class, from 30th November 1861.

Mr. C. Hordern to be Assistant Commissioner, Third Class, from 30th November 1861.

Mr. Bymanjee Jamasjee to be Extra Assistant Commissioner, Second Class, from 30th November 1861.

Mr. Seetaram Row to be Extra Assistant Commissioner, Third Class, from 30th November 1861.

Mr. J. H. Burns to be Extra Assistant Commissioner, Third Class, from this date.

No. 887.

The following arrangements are made in the Hyderabad Commission consequent on the resignation of Captain Meadows Taylor:—

Captain J. Allardyce to be Deputy Commissioner, East Berar, from 27th ultimo.

Captain J. Stubbs to be Assistant Commissioner, First Class, from 27th ultimo.

Captain J. T. Bushby to be Assistant Commissioner, Second Class, from 27th ultimo.

Lieutenant K. J. L. Mackenzie, of the Madras Artillery, to be Assistant Commissioner, Third Class.

Lieutenant W. Tweedie, of the Bengal Staff Corps, to officiate as Assistant Commissioner, Third Class.

Lieutenant P. Henderson, 2nd Madras Cavalry, to officiate as Assistant Commissioner, Third Class.

No. 892.

The services of Dr. H. W. Graham, Civil Assistant Surgeon at Akyab, British Burmah, are placed temporarily at the disposal of the Financial Department.

No. 181.

JUDICIAL.

Mr. H. B. Saunders is appointed to be Government Pleader in the Civil and Criminal Courts at Maulmain.

H. M. DURAND, Colonel,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 74.

Fort William, the 26th April 1862.

RESOLUTION.—His Excellency the Governor-General in Council is pleased to sanction the addition of the following Clause to Section VIII. of the Uncovenanted Absentee Rules:—

Clause 4.—If an Officer, while absent on leave under this Section, obtains an extension of leave on Medical Certificate, he will be liable for the whole period of his absence to the Rules applicable to leave on Medical Certificate.

ORDER.—Ordered, that the foregoing Resolution be published in the Government Gazette.

E. DRUMMOND,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 28th April 1862.

No. 472 of 1862.—The Furlough to Europe on private affairs, for six months, granted to Captain R. M. S. Annesley, of the Bengal Staff Corps, Commandant, Meywar Bheel Corps, in Government General Order No. 414 of the 11th instant, is cancelled at his own request.

No. 473 of 1862.—The undermentioned Out-Pensioner having been permitted to reside and draw his stipend at this Presidency, payment of Pension is to be made and charged accordingly:—

Serjeant Andrew Allan, an	Two Shillings,
Out-Pensioner of the Royal	paid up to the
Hospital at Chelsea, from the	31st March 1862.
Bengal Horse Artillery ...	

No. 474 of 1862.—The undermentioned Students of the Agra Medical College having passed the prescribed examination are admitted into the Service as Native Doctors from the dates specified opposite to their respective names, and placed at the disposal of the Principal Inspector-General, Medical Department:—

Bassit Allee	...	1st August 1861.
Rujjub Allee	...	
Erfan Allee	...	
Meerun Bux	...	
Elham Oollah	...	
Jwala Pershaud	...	15th April 1862.
Alleem-ood-deen	...	
Nasseer-ood-deen	...	
Nubee Bux	...	
Mootee Ram	...	
Ahmed Bux	...	

No. 475 of 1862.—Subadar Buggeh Khan, of the 31st (Punjab) Regiment Native Infantry, is promoted to the rank of Subadar Major from the 20th May 1861, to complete the Establishment under the operation of Government General Order No. 400, dated 3rd May 1861.

No. 476 of 1862.—His Excellency the Governor-General in Council is pleased to make the following Appointment:—

Ordnance Department.

Lieutenant N. D. Garrett, of Artillery, to officiate as Third Class Commissary of Ordnance in the Arsenal at Ferozepore.

No. 477 of 1862.—With reference to Government General Order No. 413 of the 11th instant, His Excellency the Governor-General in Council is pleased to make the following Appointment:—

HYDERABAD CONTINGENT.

6th Infantry.

Lieutenant R. T. Snow, of the 7th Regiment Native Infantry, to be Adjutant, vice Lieutenant H. A. Justice, appointed Second in Command, 6th Infantry.

Fort William, the 29th April 1862.

No. 478 of 1862.—The following Extract from the London Gazette of the 25th March 1862 is published for general information:—

WAR OFFICE, PALL MALL,
25th March 1862.

Brevet.

Lieutenant-Colonel and Brevet-Colonel Michael William Smith, C. B., 3rd Dragoon Guards, to

have the local rank of Major General in India while in Command of a Division of the Army in Bengal, dated 25th March 1862.

With reference to the above General Order, and to Government General Order No. 422 of the 15th instant, notifying his appointment to the Staff in Bengal, Major General M. W. Smith, c. b., is, under the sanction of His Royal Highness the General Commanding-in-Chief, transferred from the Bengal to the Bombay Presidency, and Major General A. T. Cunynghame, c. b., from the latter to the former.

No. 479 of 1862.—The following Extract from the *London Gazette* of the 25th March 1862 is published for general information :—

WAR OFFICE, PALL MALL,
25th March 1862.

The following Promotions to take place in Her Majesty's Indian Military Forces consequent on the retirement of—

Major-General Sir Richard James Holwell Birch, K. C. B., Bengal Infantry;

Major-General Clement Clemons, Madras Infantry;

Major-General John Kennedy McCausland, c. b., Bengal Infantry; and

Major-General William Cotton, Madras Infantry; on the 31st December 1861:—

To be Major-Generals.

Colonel Willoughby Trevelyan, Bombay Cavalry, dated 1st January 1862.

Colonel Francis Rowercroft, c. b., Bengal Infantry, dated 1st January 1862.

Colonel John Macouslie Shortt, Bombay Infantry, dated 1st January 1862.

Colonel James Matthie, Bengal Infantry, dated 1st January 1862.

The undermentioned Officers of Her Majesty's Indian Military Forces retired upon full pay to have a step of honorary rank as follows:—

To be Lieutenant-Generals.

Major-General Sir Richard James H. Birch, K. C. B., Bengal Infantry, dated 31st December 1861.

Major-General Clement Clemons, Madras Infantry, dated 31st December 1861.

Major-General John Kennedy McCausland, c. b., Bengal Infantry, dated 31st December 1861.

Major-General William Cotton, Madras Infantry, dated 31st December 1861.

To be Major-Generals.

Colonel George Willoughby Osborne, Madras Infantry, dated 31st December 1861.

Colonel George Burn, Madras Infantry, dated 31st December 1861.

Colonel John Millar, Madras Infantry, dated 31st December 1861.

Colonel East Apthorp, c. b., Madras Infantry, dated 31st December 1861.

Colonel Alexander Peter Le Messurier, Bombay Infantry, dated 31st December 1861.

Colonel George Logan, Madras Infantry, dated 31st December 1861.

Colonel Thomas Sewell, Bengal Infantry, dated 31st December 1861.

Colonel Francis Jenkins, Bengal Infantry, dated 31st December 1861.

Colonel Albert Pinson, Madras Infantry, dated 31st December 1861.

Colonel John Francis Bird, Madras Infantry, dated 31st December 1861.

Colonel George Munro Carmichael Smyth, Bengal Cavalry, dated 31st December 1861.

Colonel David Davidson, Bombay Infantry, dated 31st December 1861.

Colonel Edmund Wintle, Bengal Infantry, dated 31st December 1861.

Colonel James Don Kennedy, Bengal Infantry, dated 31st December 1861.

Colonel Robert Turnbull Sandeman, Bengal Infantry, dated 31st December 1861.

Colonel Sir Peter Melville Melville, K. C. B., Bombay Infantry, dated 31st December 1861.

Colonel Charles Harington Graeme, Madras Cavalry, dated 31st December 1861.

Colonel Bulstrode Whitelocke Cumberlege, Madras Cavalry, dated 31st December 1861.

Colonel George Moyle Sherer, Bengal Infantry, Aid-de-Camp to the Queen, dated 31st December 1861.

Colonel William George Lennox, Bengal Infantry, dated 31st December 1861.

Colonel Francis Archibald Reid, c. b., Madras Infantry, dated 31st December 1861.

Colonel Daniel Hall Stevenson, Madras Infantry, dated 31st December 1861.

Colonel Arthur Wheatley, Bengal Cavalry, dated 31st December 1861.

Colonel Bulstrode Bygrave, Bengal Infantry, dated 31st December 1861.

Colonel George Le Grand Jacob, c. b., Bombay Infantry, dated 31st December 1861.

Colonel Richmond Houghton, Bengal Infantry, dated 31st December 1861.

Colonel Richard Hall, Madras Infantry, dated 31st December 1861.

Colonel William Hill, Madras Infantry, dated 31st December 1861.

Colonel Howland Roberts, Madras Infantry, dated 31st December 1861.

Colonel Arthur McCally, Madras Infantry, dated 31st December 1861.

Colonel Edward John Dickey, Bengal Infantry, dated 31st December 1861.

Colonel Alfred Shephard, c. b., Bombay Infantry, dated 31st December 1861.

Colonel George Cumberland Hughes, Madras Infantry, dated 31st December 1861.

Colonel Henry Pelham Burn, Bengal Infantry, dated 31st December 1861.

Colonel John Craigie Halkett, c. b., Bengal Infantry, dated 31st December 1861.

Colonel William Riddell, c. b., Bengal Infantry, dated 31st December 1861.

Colonel Henry Clayton, Bengal Cavalry, dated 31st December 1861.

Colonel John Lewis Taylor, Bengal Infantry, dated 31st December 1861.

Colonel William Beveridge Thomson, c. b., Bengal Infantry, dated 31st December 1861.

Colonel Patrick Gordon, Bengal Infantry, dated 31st December 1861.

Colonel John Swanson, Bombay Infantry, dated 31st December 1861.

Colonel Arthur Cleghorn Wright, Madras Infantry, dated 31st December 1861.

Colonel Charles Pooley, Madras Infantry, dated 31st December 1861.

Colonel Alexander Macleod, Madras Cavalry, dated 31st December 1861.

Colonel John Blaxland, Madras Infantry, dated 31st December 1861.

Colonel Hamlyn Laircourt Harris, Madras Infantry, dated 31st December 1861.

Colonel Donald Mackay Seobie, Bombay Infantry, dated 31st December 1861.

Colonel Archibald Lorne Campbell, Bengal Cavalry, dated 31st December 1861.

Colonel Robert Codrington, Madras Infantry, dated 31st December 1861.

Colonel James Victor Hughes, Madras Infantry, dated 31st December 1861.

Colonel Wright Westcott Davidson, Bengal Infantry, dated 31st December 1861.

Colonel James William Henry Jamieson, Bengal Infantry, dated 31st December 1861.

Colonel Robert Augustus Master, c. b., Bengal Cavalry, dated 31st December 1861.

Colonel William Pitt Robbins, Bengal Infantry, dated 31st December 1861.

Colonel Hugh Boyd, Bengal Infantry, dated 31st December 1861.

Colonel Neil Patrick MacDougall, Bombay Infantry, dated 31st December 1861.

Colonel William Charles Campbell, Bengal Infantry, dated 31st December 1861.

Colonel George Nott, Madras Infantry, dated 31st December 1861.

Colonel John Byng, c. b., Madras Cavalry, dated 31st December 1861.

Colonel John William Hicks, Bengal Infantry, dated 31st December 1861.

Colonel Joseph Graham, Bengal Infantry, dated 31st December 1861.

Colonel Andrew Munro McCally, Madras Infantry, dated 31st December 1861.

Colonel John Read Brown, Madras Cavalry, dated 31st December 1861.

Colonel George Bingham Arbuthnot, Madras Cavalry, dated 31st December 1861.

Colonel William Reece, c. b., Madras Infantry, dated 31st December 1861.

Colonel John Cope, c. b., Bengal Infantry, dated 31st December 1861.

Colonel Arthur Cole Spottiswoode, Bengal Infantry, dated 31st December 1861.

Colonel John Henry Bowden Corydon, Madras Infantry, dated 31st December 1861.

Colonel Henry Bower, Madras Infantry, dated 31st December 1861.

Colonel Nathaniel John Gordon, Madras Infantry, dated 31st December 1861.

Colonel Charles Moray Maclean, Madras Infantry, dated 31st December 1861.

Colonel Henry Drummond, Bengal Cavalry, dated 31st December 1861.

Colonel Richard Drought, c. b., Bengal Infantry, dated 31st December 1861.

Colonel John Mills Madden, Madras Infantry, dated 31st December 1861.

Colonel Thomas Moore, Bengal Cavalry, dated 31st December 1861.

Colonel George Cautley, Bengal Cavalry, dated 31st December 1861.

Colonel Markham Eccles Sherwill, Bengal Infantry, dated 31st December 1861.

Colonel William St. Leger Mitchell, Bengal Infantry, dated 31st December 1861.

Colonel John Caulfield Hannington, Bengal Infantry, dated 31st December 1861.

Colonel John Richard Keily, Bombay Infantry, dated 31st December 1861.

Colonel Robert Shortrede, Bombay Infantry, dated 31st December 1861.

Colonel William Wallace Dunlop, Madras Infantry, dated 31st December 1861.

Colonel Coll Macleod, Madras Infantry, dated 31st December 1861.

Colonel William John Baptiste Knyvett, Bengal Infantry, dated 31st December 1861.

Colonel William Henry Budd, Madras Infantry, dated 31st December 1861.

Colonel Arthur Hall, Bengal Cavalry, dated 31st December 1861.

Colonel George Pope, c. b., Bombay Infantry, dated 31st December 1861.

To be Colonels.

Lieutenant Colonel John Holmes, c. b., Bombay Infantry, dated 31st December 1861.

Lieutenant-Colonel George Cator Turner Stockley, Bombay Infantry, dated 31st December 1861.

Lieutenant-Colonel Hamilton Vetch, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Arthur Sanders, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Henry Swan Waters, Madras Cavalry, dated 31st December 1861.

Lieutenant-Colonel Edward Geoffrey John Champneys, Bengal Cavalry, dated 31st December 1861.

Lieutenant-Colonel Richard Yeats Brown Bush, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel James George Allerton Rice, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Joseph Hampton Hampton, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Archibald Goldie Young, Madras Infantry, dated 31st December 1861.

Lieutenant-Colonel Richard Sheridan Ewart, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Henry Basil Blogg, Madras Cavalry, dated 31st December 1861.

Lieutenant-Colonel James Metcalfe, c. b., Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel David Wilkie, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel William Wynne Apperley, Bengal Cavalry, dated 31st December 1861.

Lieutenant-Colonel William Cautis, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Frederick Gottreaux, c. b., Madras Infantry, dated 31st December 1861.

Lieutenant-Colonel Charles Cooper, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel John Edward Hughes, Madras Infantry, dated 31st December 1861.

Lieutenant-Colonel Charles Gustavus Walsh, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel Henry William Evans, Bombay Infantry, dated 31st December 1861.

Lieutenant-Colonel Ronald McDonnell, Bengal Cavalry, dated 31st December 1861.

Lieutenant-Colonel John De Winter Charles James Moir, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel John Joseph Losh, Madras Infantry, dated 31st December 1861.

Lieutenant-Colonel Edmund Arthur Guerin, Bombay Infantry, dated 31st December 1861.

Lieutenant-Colonel George Timius, Bengal Infantry, dated 31st December 1861.

Lieutenant-Colonel William Henry Cobbs Lye, Bombay Infantry, dated 31st December 1861.

Lieutenant-Colonel George Halpin, Madras Infantry, dated 31st December 1861.

Lieutenant-Colonel George Carr, c. b., Madras Infantry, dated 31st December 1861.

- Lieutenant-Colonel William Middleton, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel John Wilson Coates, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel John Fortescue Porter, Madras Cavalry, dated 31st December 1861.
- Lieutenant-Colonel William Augustus John Mayhew, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel John Smith, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel Charles George Graham Munro, Bombay Infantry, dated 31st December 1861.
- Lieutenant-Colonel Edwin Marriott, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel George Frederick Salmon, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel William Kelly Nollen, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel Robert Cotton, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel Frank Brian Lys, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel Charles James Elphinstone, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel Richard Salisbury Simpson, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel Charles Robert Hogg, Bombay Infantry, dated 31st December 1861.
- Lieutenant-Colonel James Henry Tapp, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel William Robert Strange, Madras Cavalry, dated 31st December 1861.
- Lieutenant-Colonel Augustus Cotgrave Honnor, Bombay Infantry, dated 31st December 1861.
- Lieutenant-Colonel James William Gammell Kenny, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel Robert Taylor, Madras Cavalry, dated 31st December 1861.
- Lieutenant-Colonel Henry Alexander Thompson, dated 31st December 1861.
- Lieutenant-Colonel James Stewart, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel Edwin Andrews, Bombay Infantry, dated 31st December 1861.
- Lieutenant-Colonel George Bromley Boulderson Groube, Madras Cavalry, dated 31st December 1861.
- Lieutenant-Colonel Robert Morrieson, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel Alexander Boyd Kerr, Madras Infantry, dated 31st December 1861.
- Lieutenant-Colonel George Warren Stokes, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel William Lamb, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel William George Arrow, Bombay Infantry, dated 31st December 1861.
- Lieutenant-Colonel George Walter Williams, c. n., Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel William Lydiard, Bengal Infantry, dated 31st December 1861.
- Lieutenant-Colonel Edward Baynes, Bombay Infantry, dated 31st December 1861.
- Lieutenant-Colonel Charles Robert Whitelock, Bombay Infantry, dated 31st December 1861.
- To be Lieutenant-Colonels.*
- Major Frederick Westbrooke, Bombay Infantry, dated 31st December 1861.
- Major Theodore Francis Broughton Beatson, Bengal Cavalry, dated 31st December 1861.
- Major Augustus Russell, Madras Infantry, dated 31st December 1861.
- Major David Gaussen, Bengal Infantry, dated 31st December 1861.
- Major Clement Read Browne, Bengal Infantry, dated 31st December 1861.
- Major Alexander Strange, Madras Cavalry, dated 31st December 1861.
- Major Henry Matthew Nation, Bengal Infantry, dated 31st December 1861.
- Major Keith Jopp, Bombay Infantry, dated 31st December 1861.
- Major James Jackson, Madras Infantry, dated 31st December 1861.
- Major Robert Gordon, Madras Infantry, dated 31st December 1861.
- Major William Barnabas Legard, Bengal Infantry, dated 31st December 1861.
- Major James Townshend Daniell, Bengal Infantry, dated 31st December 1861.
- Major Robert Thatcher, Bengal Infantry, dated 31st December 1861.
- Major William Lovell Boulderson, Madras Infantry, dated 31st December 1861.
- Major Henry Rodney Phillott, Madras Infantry, dated 31st December 1861.
- Major Anthony Martin, Bengal Infantry, dated 31st December 1861.
- Major Andrew Crawford, Bombay Infantry, dated 31st December 1861.
- Major John Stewart, Madras Infantry, dated 31st December 1861.
- Major Henry Lewis Bird, Bengal Infantry, dated 31st December 1861.
- Major Jonathan Fowler, Madras Cavalry, dated 31st December 1861.
- Major Henry Walpole Tulloch, Madras Infantry, dated 31st December 1861.
- Major John Cockerell Phillips, Bengal Infantry, dated 31st December 1861.
- Major Ambrose Edward Saunders, Bombay Infantry, dated 31st December 1861.
- Major Edmund Lissmore, Bengal Infantry, dated 31st December 1861.
- Major Frederick Moffatt Baker, Bengal Infantry, dated 31st December 1861.
- Major Thomas Francis Hobday, Bengal Infantry, dated 31st December 1861.
- Major William McCulloch, Bengal Infantry, dated 31st December 1861.
- Major William Henry Oakes, Bengal Infantry, dated 31st December 1861.
- Major Thomas Loughnan Jameson, Bombay Infantry, dated 31st December 1861.
- Major Arthur Wyndham, Madras Infantry, dated 31st December 1861.
- Major Frederick Johnston, Bengal Infantry, dated 31st December 1861.
- Major William Balingall, Bombay Infantry, dated 31st December 1861.
- Major William Francis Hunter, Bombay Cavalry, dated 31st December 1861.
- Major William Spiller Ferries, Bengal Infantry, dated 31st December 1861.
- Major Charles James Richards, Bengal Infantry, dated 31st December 1861.
- Major Thomas Colvin Blagrove, Bengal Infantry, dated 31st December 1861.
- Major George Ryley, Bengal Infantry, dated 31st December 1861.

Major Peter Archibald Robertson, Bengal Infantry, dated 31st December 1861.

Major Thomas Pownall, Bengal Infantry, dated 31st December 1861.

Major Edmund Prideaux St. Aubyn, Madras Infantry, dated 31st December 1861.

Major Joseph Chambers, Bengal Infantry, dated 31st December 1861.

Major Robert Anderson Ramsay, Bengal Infantry, dated 31st December 1861.

Major John Charles McCaskill, Madras Infantry, dated 31st December 1861.

Major Francis Cunningham, Madras Infantry, dated 31st December 1861.

Major Robert Chester, Madras Infantry, dated 31st December 1861.

Major Colin Gib, Madras Infantry, dated 31st December 1861.

Major Edward Hall, Bengal Infantry, dated 31st December 1861.

Major Samuel Ponsonby Scott, Madras Infantry, dated 31st December 1861.

Major Frederick Cooper Tombs, Bengal Infantry, dated 31st December 1861.

Major George Leigh Lye, Bombay Infantry, dated 31st December 1861.

No. 480 of 1862.—Third Class Sub-Assistant Surgeon Meer Ushraf Ali, attached to the Government Dispensary at Agra, having been pronounced qualified for advancement, is, under the Rules passed by Government, in the Home Department, dated 6th January 1849, promoted to the Second Class, with effect from the 24th April 1862.

No. 481 of 1862.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate:—

Lieutenant George Mitchell, of the late 2nd European Bengal Fusiliers, Officiating Sub-Assistant Commissary General	} For twenty months, under the new Regula- tions.
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No. 482 of 1862.—The undermentioned Officer is permitted to proceed to Europe on Furlough on private affairs:—

Lieutenant Lionel Henry Planta DeHochepped Lar- rent, of the late 21st Regi- ment Native Infantry	{ For two years, under the new Re- gulations, em- barking at Bom- bay.
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No. 483 of 1862.—The appointment of Lieutenant H. M. Repton, of the late 67th Regiment Native Infantry, as Doing Duty Officer of the 1st Punjab Cavalry, announced in Government General Order No. 372 of the 28th March 1862, is cancelled at his own request.

H. W. NORMAN, *Lieut.-Col.,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 79.

Fort William, the 29th April 1862.

Appointments.—Lieutenant R. G. Smyth, of Engineers, is re-appointed to the Public Works Department as an Assistant Engineer of the Second Class, and posted to Bengal.

No. 80.

Captain F. S. Taylor, Deputy Consulting Engineer, to officiate as Consulting Engineer and ex-officio Joint Secretary to the Government of Bengal, in the Railway Department, from the date on which he may relieve Major H. Drummond, going on leave to England.

Captain Æ. Perkins, of Engineers, Assistant Principal, Civil Engineering College, Calcutta, is appointed to officiate as Deputy Consulting Engineer and ex-officio Assistant Secretary to the Government of Bengal, Railway Department, from the same date.

No. 81.

Major W. E. Warrand, of Engineers, Principal of the College of Civil Engineering, has been appointed to officiate as a Consulting Engineer, in the Railway Department, with orders to relieve Captain G. Sim, who has leave to England on private affairs.

Brevet-Major J. G. Medley, of Engineers, is placed at the disposal of the Government of Bengal, with a view to his being appointed Principal of the Civil Engineering College, Calcutta.

The above arrangements to have effect from the date on which Major Warrand was relieved by Major Medley.

No. 82.

Notification.—The departmental rank of Lieutenant B. Lovett, Bengal Engineers, Assistant Engineer, Second Class, on the Umballa and Kalka Road, is to date from 10th September 1861, and not from 6th April 1861, as erroneously published in Notification No. 176, dated 19th July 1861.

R. STRACHEY, *Lieut.-Col.,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

No. 2245.

Fort William, the 25th April 1862.

NOTICE TO MARINERS.

NOTICE is hereby given, that a Flag-staff Beacon has been erected on Oyster Island, in the Bay of Bengal, off the Coast of Arracan and near the entrance of the Koladyne or Akyab River.

JOHN G. REDDIE,
Offg. Controller of Marine Affairs.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 1271B.

APPOINTMENTS.—*The 22nd April 1862.*—Moulavy Deen Mahomed, Deputy Magistrate and Deputy Collector of Nugwan, is vested with the powers under Section XXXI., Act XXIX. of 1838.

The 24th April 1862.—Major H. C. James to officiate as Private Secretary to the Lieutenant-Governor, retaining his appointment as Executive Engineer in the Public Works Department in Bengal.

The Hon'ble C. J. Erskine to be President of the Bethune School Committee.

The 25th April 1862.—Lieutenant W. Campbell, doing duty with the 1st Police Battalion, to act as Adjutant of the Third Police Battalion.

The 26th April 1862.—Mr. W. O. A. Beckett to be a Marriage Registrar in Seeksagur.

LEAVE OF ABSENCE.—*The 25th April 1862.*—The leave granted by the Lord Bishop of Calcutta to the Reverend A. Garstin, Chaplain of Dacca, for one month, is confirmed.

NOTIFICATION.—*The 26th April 1862.*—Assistant Surgeon J. H. Thornton, of the 44th Regiment Native Infantry, assumed charge of the Civil Medical duties of the Station and Jail at Cherra Poonjee on the 1st instant.

The services of Mr. J. H. Rivett-Carnac are placed at the disposal of the Government of India, in the Foreign Department.

NOTIFICATION.—*The 29th April 1862.*—In modification of the orders relating to the appointment of Officers of Police under Act V. of 1861, contained in the Notification of 15th instant, and published in the *Gazette* of the 16th idem, the Lieutenant-Governor is pleased to make the following temporary arrangements:—

PATNA DIVISION.

First Division

Consisting of the Districts of Patna, Behar, and Shahabad, with Head-Quarters at Patna.

Deputy Inspector-General.

Major J. R. Pughe.

PATNA	...	Major A. H. Patterson	... First Grade District Superintendent.
		Lieutenant T. H. Buttenshaw	... Third Grade District Superintendent.
		Mr. A. R. Le Ellis	... Second Grade Assistant Superintendent.
		Mr. T. Willis	... Third Grade Assistant Superintendent.
		Mr. G. A. L. Birch	... Third Grade Assistant Superintendent.
BEHAR	...	Captain C. D. S. Clarke	... Second Grade District Superintendent.
		Lieutenant N. Lewis	... First Grade Assistant Superintendent.
		Mr. A. C. Howard	... Second Grade Assistant Superintendent.
		Mr. A. Perkins	... Third Grade Assistant Superintendent.
		Mr. H. A. Allan	... Third Grade Assistant Superintendent.
SHAHABAD	...	Captain C. Reay	... First Grade District Superintendent.
		Lieutenant G. Bernard Johnston	... First Grade Assistant Superintendent.
		Mr. H. A. Coombs	... Second Grade Assistant Superintendent.
		Mr. H. M. Weatherall	... Third Grade Assistant Superintendent.

Second Division

Consisting of the Districts of Sarun, Chumparun, and Tirhoot, with Head-Quarters at Tirhoot.

Deputy Inspector-General.

Captain A. W. Pixley.

SARUN	...	Captain D. H. Osborn	... Second Grade District Superintendent.
		Lieutenant R. M. Skianer	... First Grade Assistant Superintendent.
CHUMPARUN	...	Mr. J. O. Byrne	... Third Grade Assistant Superintendent.
		Mr. W. P. Davis	... Third Grade District Superintendent.
		Mr. J. H. Johnston	... Third Grade Assistant Superintendent.
		Mr. J. Belchambers	... Third Grade Assistant Superintendent.
TIRHOOT	...	Captain W. Reveley	... First Grade District Superintendent.
		Mr. H. T. Baker	... Second Grade Assistant Superintendent.
		Mr. D. J. Poole	... Third Grade Assistant Superintendent.
		Mr. E. H. Ogilvie	... Third Grade Assistant Superintendent.
		Mr. A. Anley	... Third Grade Assistant Superintendent.

BHAUGULPORE DIVISION.

Deputy Inspector-General.

Major R. L. Thompson.

BHAUGULPORE	...	Captain W. R. Gordon	... Second Grade District Superintendent.
		Mr. E. J. Suttleworth	... Second Grade Assistant Superintendent.
		Mr. J. M. E. Gouldsbury	... Second Grade Assistant Superintendent.
		Mr. A. L. W. Jerdon	... Third Grade Assistant Superintendent.
MOONGHYR	...	Lieutenant S. A. T. Judge	... Second Grade District Superintendent.
		Mr. F. T. Platts	... First Grade Assistant Superintendent.
		Mr. F. Adams	... Second Grade Assistant Superintendent.
		Mr. B. Stainforth	... Third Grade Assistant Superintendent.
PURNEAH	...	Major F. Crossman	... First Grade District Superintendent.
		Lieutenant T. H. Lewin	... Third Grade District Superintendent.
		Mr. J. H. Thompson	... Second Grade Assistant Superintendent.
		Mr. H. W. J. Bamber	... Second Grade Assistant Superintendent.
		Mr. F. Wilcox	... Third Grade Assistant Superintendent.

NOTIFICATION.—*The 29th April 1862.*—With reference to the Notification of the Government of India, No. 1871 of the 11th instant, published in the *Calcutta Gazette* of the 12th idem, the Lieutenant-Governor is pleased to direct that Act V. of 1861 (an Act for the Regulation of Police) shall be carried into effect in Assam.

APPOINTMENTS.

The 29th April 1862.

DEPUTY INSPECTOR-GENERAL, WITH POWERS OF INSPECTOR-GENERAL.

Major H. Raban.

DISTRICT SUPERINTENDENTS.

Third Grade.

Lieutenant W. E. Chambers.

" J. C. C. Daunt, v. c.

ASSISTANT SUPERINTENDENTS.

First Grade.

Lieutenant J. H. Worsley.

" H. E. Waller.

Mr. O. S. Stack.

ASSISTANT SUPERINTENDENTS.

Second Grade.

Mr. R. T. O'Connor.

" J. A. Floyd.

" H. Hume.

ASSISTANT SUPERINTENDENTS.

Third Class.

Mr. C. D. McSweeney.

" A. C. Bolst.

" C. H. Malpas.

" T. W. Lorimer.

" G. J. Cawley.

E. H. LUSHINGTON,
Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

PUBLIC WORKS DEPARTMENT.

No. 1387A.

Nyne Tal, the 17th April 1862.

Transfer.—Assistant Overseer Serjeant G. Driver, at present attached to the Goruckpore Division of Public Works, is transferred to the Cawnpore and Malhona Road.

No. 1396A.

Dismissal.—Assistant Overseer Gunner E. Ramsay, attached to the Third Division, Grand Trunk Road, is removed from the Public Works Department.

No. 1423A.

The 19th April 1862.

Appointment.—Gholam Hossein is appointed temporarily to the Irrigation Department, on a Salary of Rupees 25 per mensem, to fill the vacancy on the Eastern Jumna Canal caused by the transfer of Sub-Overseer Jeessookh to the Lower Central Division, Ganges Canal.

No. 441.

Allahabad, the 22nd April 1862.

Leave of Absence.—Privilege leave for three months is granted to Lieutenant E. Swetenham, Executive Engineer of the Fourth Division, Grand Trunk Road, with effect from the 9th instant.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

W. E. MORTON, Lieutenant-Colonel,
Secy. to Govt., N. W. P.

Opium Notification.

NOTICE is hereby given, that the fifth sale of Opium, the provision of 1860-61, will be held at the Exchange Hall on Wednesday, the 7th of May 1862, at 11 A. M., and will comprise 2,440 Chests, viz.:—

Behar Opium	...	1,305
Benares "	...	1,135
Total Chests	...	2,440

2. The General Conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 9th November 1861, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1862, respectively, that is to say, no Bank of Bengal Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the sale, will be received after 4 P. M. of Monday, the 12th May 1862, and no Bank of Bengal Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 22nd May 1862.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1860-61, will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 9th June 1862.	1,305	1,135	2,440
Ditto Wednesday, 9th July "	1,305	1,135	2,440
Ditto Wednesday, 6th Aug. "	1,305	1,135	2,440
Ditto Friday, 5th September "	1,005	1,135	2,140
Ditto Wednesday, 15th Oct. "	1,05	1,135	2,140
Ditto Monday, 10th Nov. "	1,305	1,135	2,440
Ditto Thursday, 4th Dec. "	1,355	1,164	2,519
Total	9,186	7,974	17,160

By Order of the Board of Revenue,

A. EDEN,

Junior Secretary.

FORT WILLIAM,

The 4th April 1862.

Educational Notice.

A Supplementary Examination of such Candidates, for admission to the Bengali Class of the Medical College, as have not already passed the Vernacular Scholarship Examination, will be held at the Calcutta Normal School, No. 64, Chitpore Road, on the 12th May.

H. WOODROW,

Inspector of Schools, Central Division.

CALCUTTA,

The 29th April 1862.

Civil Engineering College,—Calcutta.

NOTICE is hereby given, that (subject to the confirmation of Government) the new Session of the College will commence on Monday, the 12th May, immediately after the termination of the Annual Examinations. The Classes will continue open until the 20th August, from which date it is expected that the annual vacation will commence and continue till the 20th October.

2. Candidates for admission should submit their Applications on or before the 10th May, Forms of which may be obtained at the College between 10½ A. M. and 4½ P. M. daily.

3. Candidates must have either passed the Entrance Examination of the Calcutta University or be holders of Senior Scholarships.

4. Out-Students will be permitted to attend the College on payment (in advance) of a fee of Rupees 15 each Session for each branch of study they desire instructions in. No Entrance Examination is required from them, but Certificates of good moral character must be produced.

J. G. MEDLEY, *Major, Engineers,*
Officiating Principal.

C. E. COLLEGE, }
The 11th April 1862 }

Education Notice.**MEDICAL COLLEGE.**

1. THE Calcutta Medical College Session of 1862-63 will commence on the 15th June next.

2. Students who may be desirous of commencing their studies are requested to apply to the Principal at the Medical College, between the hours of 10 A. M. and 4 P. M., on or before the 15th May next, when the vacant Free Presentations will be awarded, and the vacancies in the Class of Scholarship-holders filled up.

3. The possession of the "Entrance Examination" Certificate of the Calcutta University will entitle Students to enter the Medical College without further Examination.

4. Under certain conditions (which may be learned on application to the Principal), Students will be admitted in anticipation of passing the University Entrance Examination, but in all cases under the clear proviso that they will present themselves for that Examination when next held.

5. The course of Instruction given in the Calcutta Medical College is framed to meet the requirements of the Calcutta University for obtaining its Degrees in Medicine and Surgery.

6. The Candidates who may fail in obtaining a Scholarship or a free Presentation may be admitted as Students on payment of an Entrance Fee of 15 Rupees, and a further sum of 5 Rupees monthly during the period of their stay at the College, provided they enter into a guarantee to follow out the College Curriculum to a close and to graduate at the Calcutta University. Candidates who do not intend to graduate in Calcutta, or who wish to attend only a few courses of Lectures, may be admitted as casual Students on payment of a Fee of 40 Rupees for each course of Lectures, or 60 Rupees for six months' attendance upon any single branch of Hospital practice.

7. The Certificates of Lectures and Hospital attendance of the College are recognized by the

University of London, the Royal College of Surgeons of England, and the Worshipful Society of Apothecaries of London.

S. B. PARTRIDGE,

Offg. Principal, Medical College.

CALCUTTA;
MEDICAL COLLEGE OFFICE, }
The 21st March 1862.

Government Telegraph Department.

THE following alterations in Sections XI. and XXI. of the Revised Rules of this Department, dated 21st December 1859, have received the sanction of Government:—

Sections previous to alteration.

XI. Dates are optional, but if given are charged for word by word.

Sections as now altered.

XI. The day, hour, and minute of receipt of a Message into a Telegraph Office for transmission, is in every instance added by the Department, forming the concluding words of the text of the Message, and is telegraphed free of charge. Senders may, however, date their Messages if they think fit, but the Senders date, if inserted, will be charged for, and in view to avoid confusion will, if given at the end, be transferred to the beginning of the text of the Message.

XXI. When a Message is delivered in an unintelligible state, a refund of the cost will be made to the Sender, if application be made within two months from the date of dispatch, provided the Message has been paid for at repetition price.

XXI. When a Message is delivered in an unintelligible state, a refund of the cost of the portion rendered unintelligible will be made to the Sender, if application be made within three months of the date of dispatch, provided the Message has not been transmitted beyond the limits of India, its Dependencies, or Ceylon; and within six months, in the case of Messages for Countries beyond India, as Egypt and Europe. Such refunds will be made irrespective of whether the Message has been paid for at repetition price or not, but no refund will be given for any error in an un-repeated Message arising from wrong figures being given, unless the precaution advised in Section XVI. of these Rules shall have been adopted.

CALCUTTA, } C. DOUGLAS, *Lieut.-Col.,*
The 20th April 1862. } *Dir. Genl. of Tels. in India.*

**Orders by the Vice Chancellor and
Syndicate of the Calcutta University.**

1. The undermentioned Students have passed the Entrance Examination held at Gowhatty :—

SECOND DIVISION.

Kamikba Doss Mitter.
Leeram Doss.
Mirza Fyaz Hossein, (*Teacher.*)

2. Unsuccessful candidates at the last or any previous B. A. Examination will be allowed to appear at the next or any subsequent B. A. examination without being required to pass the first examination in Arts; and such persons will be examined only in the subjects of the amended B. A. course.

3. The undermentioned have passed the first examination for the degree of Licentiate in Medicine and Surgery :—

FIRST DIVISION.

In Order of Merit.

Chunder Mohun Ghose.
Baney Madub Bose.
Doyal Chunder Shome.

SECOND DIVISION.

In Alphabetical Order.

Deno Nath Bose.
Grish Chunder Mitter (2nd)
Grish Chunder Dutt.
Hera Lall Ghose.
Jadoo Nath Ghose (2nd)
Kishory Mohun Sen.
Kristo Dhun Ghose.
Nilmadub Bhattacharjee.
Nobin Chunder Laha.
Nobo Gopal Roy.
Nundo Lall Ghose.
Parbutty Churn Ghose.
Shama Churn Muzumdar.
Shama Churn Labory.
Soorjee Narion Sing.

4. The undermentioned have passed the second examination for the degree of Licentiate in Medicine and Surgery :—

FIRST DIVISION.

In Alphabetical Order.

Koch, E. L.
Nitta Nundo Nundy.

SECOND DIVISION.

In Alphabetical Order.

Kallycoomar Mitter.
Kamiekhya Nath Acharjee.
Muny Lall Dutt.
Nundo Lall Dhole.
Shumbo Chunder Gupto.

5. The undermentioned have obtained the following Scholarships :—

Scholarships of Rupees 40 per month tenable for two years.

E. L. Koch, in Surgery.
Nitta Nundo Nundy, in Medicine.

Scholarships of Rupees 16 per month tenable for two years, to be held during good behaviour certified monthly by the Principal of the Medical College.

Chunder Mohun Ghose, in Anatomy.
Baney Madub Bose, in Materia Medica.
Doyal Chunder Shome, in Chemistry.

6. The following additions and alterations are made in the list of subjects for the L. L. Examination :—

Addition..

Hayne's Law of Equity.

Alterations.

Smith's Law of Contracts or Macpherson on Contracts in place of Colebrooke on Contracts. Goodeve or Norton or Best on Evidence in place of Norton or Best or Phillip's on Evidence.

7. Joy Narion's College, Benares, is hereby affiliated to the University.

H. SCOTT SMITH,

Registrar.

CALCUTTA UNIVERSITY, }
The 28th April 1862. }

Notice to Mariners.

NOTICE is hereby given, that a Light-house has been erected at Allepey, in Travancore, and stands Lat. 9° 29' 48" N. and Long. 54. 5m. 25s. E. of Greenwich, the Light of which will be exhibited on the night of the 28th of March 1862, and every night thereafter from sunset to sunrise.

The Allepey Light will be known to Mariners as a revolving Light producing a bright flash once every minute.

The Lantern is elevated 131 feet above the level of the Sea. In clear weather the flashes of the Light will be seen at the distance of six leagues, and at lesser distances according to the state of the atmosphere, and to a near observer, in favorable circumstances, the Light will not wholly disappear between the flashes.

The anchorage in the roads is with the Light bearing from N. E. to E. N. E. in four to four and a half fathoms soft mud where the water is perfectly smooth.

HUGH CRAWFORD,

Master Attendant.

MASTER ATTENDANT'S OFFICE; }
Allepey, }
The 28th February 1862. }

Notice

Is hereby given, that a Translator is required in the Court of the Additional Judge of Shabab on a Salary of Rupees 90. Candidates should submit their certificates of character and qualification for the office without delay to the Additional Judge.

W. H. BRODHUEST,

Additional Judge.

ARAH, }
22nd April 1862. }

Notice.

BABOO LUKHEEKANT ROY, Officiating Deputy Collector in charge of the Bulloah Treasury, is hereby vested with the power of drawing Bills on other Treasuries.

C. T. BUCKLAND,

Offg. Commissioner.

CHITTAGONG; }
Commissioner's Office, }
The 2nd April 1862. }

[1663]

No. 1495.

NOTICE.

THE undermentioned Bills, which were left for acceptance at the Bill Acceptance Department, but were never claimed, will be delivered over to their rightful owners on their application, provided such application be made within six months from the date of this notice; but after that period, if not claimed, the Bills will be cancelled and their amount credited to Government.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY;
Bill Acceptance Department,
The 19th February 1862.

LIST of Bills accepted but not delivered as they were not claimed.

Treasury No.	Bill No.	Date.	Acceptance No.	Station.	Last Endorsee.	Amount.	REMARKS.	
						Rs. As. P.		
1	263	20th Nov.	1851	6706	Cuttack	Messrs. Paul, Lyons, and Bell ..	8 0 0	
2	116	1st Dec.	"	7216	Durrung	Reverend J. Thomas ..	18 0 0	
3	506	12th Feb.	1852	575	Wuzerabad	Messrs. Braddon and Co. ..	26 0 0	
4	159	26th "	"	1155	Goruckpore	Ditto ..	10 0 0	
5	713	23rd March	"	765	Cawnpore P.	Mr. Mountain ..	14 13 0	
6	868	7th April	"	1289	Benares P.	Messrs. Braddon and Co. ..	10 0 0	
7	20	22nd June	"	1800	Hissar	B. Marriott ..	18 8 0	
8	62	24th July	"	1613	Rangoon	Gillanders, Arbuthnot and Co. ..	50 0 0	
9	164	11th October	"	5717	Furrackabad	Miss E. Gilmore ..	2 0 0	
10	660	10th Feb.	1853	5996	Cawnpore P.	Reverend J. Thomas ..	11 0 0	
11	11	21st May	"	1212	Rajshahye	C. B. Stewart ..	100 0 0	
12	70	16th Sept.	"	4966	Bhulooah	N. S. Sweedland ..	36 10 0	
13	378	" Feb.	1854	9802	Cuttack	G. C. Fletcher ..	5 11 10	
14	666	11th March	"	219	Cawnpore P.	G. H. Howes ..	6 0 0	
15	30	13th May	"	1768	Benares P.	Ensign Fox ..	0 6 3	
16	217	12th August	"	1988	Ditto	Lieutenant G. Wild ..	1 8 0	
17	600	22nd "	"	1656	Prome	Juggernath, Cloth Merchant, Berhampore ..	40 0 0	
18	524	14th Sept.	"	3988	Rangoon	Lalla Gungapersad ..	136 8 8	
19	320	28th April	1855	1146	Sylhet	J. C. Murray ..	16 0 0	
20	154-111	17th July	"	3694	Midnapore	Baboo Peary Mohun Sircar ..	1 12 0	
21	331	28th Jan.	1856	9674	Furruckabad	Sheik Munsubdar, Pay Havildar ..	20 0 0	
22	83	25th April	"	94	Shajenhanpore	Lieutenant T. J. Grendor ..	20 0 0	
23	122-30	8th May	"	270	Rangoon P.	Usheen ..	4 0 0	
24	62-35	16th July	"	5494	Maunbhoom	Nubboo Kisto Mookerjee ..	12 0 0	
25	308	4th October	"	3651	Sirhind Division	Thacoor Doss Chuckerbutty ..	10 0 0	
26	831	18th March	1857	1450	Cuttack	G. F. Cockburn ..	10 0 0	
27	267-142	29th May	1858	3028	Cawnpore	FitzRoy ..	12 0 0	
28	268-143	" "	"	3129	Ditto	Ditto ..	60 0 0	
29	36	22nd June	"	4916	Purneah	Sreenarain Bhattacharjee ..	2 0 0	
30	48	25th Sept.	"	9174	Jaloun	Captain G. J. Chesney ..	64 0 0	
31	788	16th Nov.	"	11317	Cawnpore	Samuel Smith and Co. ..	100 0 0	
32	321	7th Dec.	"	12992	Hazareebaugh	Messrs. Dykes and Co. ..	16 8 0	
33	863	14th Feb.	1859	16170	Cuttack	A. Scott ..	75 0 0	
34	155	15th "	"	17020	Pooree	Peary Churn Sircar ..	6 0 0	
35	33	14th "	"	524	Seonee	W. C. Sterndale ..	10 0 0	
36	1423	15th "	"	17208	Agra	J. Rowe ..	20 0 0	
37	1	3rd May	"	525	Seonee	W. Crawford Sterndale ..	10 0 0	
38	23	14th "	"	1113	Rungpore	Messrs. Lewellyn and Co. ..	25 0 0	
39	72	11th Jan.	"	2818	Mymensing	J. D. Ward ..	33 0 0	
40	11	16th August	"	6315	Furreedpore	Messrs. James Monteath and Co. ..	9 0 0	
41	726	" Sept.	"	6384	Peshawur	Cally Churn ..	10 0 0	
42	482	4th March	1858	10225	Moorshedabad	Officer Commanding 3rd Com- pany, 9th Battalion ..	23 3 9	
43	206	21st April	1859	14165	Pooree	H. Mactier ..	5 0 0	
44	51	26th May	1860	4534	Ghazeepore	Agent, Oriental Bank Corpora- tion ..	45 0 0	
45	89	4th July	"	4535	Ditto	Pay-Master Taylor, 37th Regt. ..	10 0 0	
46	196	14th Nov.	1845	5238	Meerut	Reverend Mr. Maddock ..	16 0 0	
47	192	28th July	1846	2235	Delhi	Messrs. T. S. Hortly and Co. ..	12 0 0	
48	421	17th March	1849	14724	Cuttack	Mr. Patton ..	43 0 0	
49	95	19th "	"	19562	Maldah	R. S. Thomson and Co. ..	38 0 0	
50	74	23rd "	1846	15372	Lohardugga	Janoky Narain Chatterjee ..	27 0 0	

Treasury No.	Bill No.	Date.	Acceptance No.	Station.	Last Endorsee.	Amount.	REMARKS.
						Rs. As. P.	
51	312	6th October 1846	2527	Cawnpore P.	Serjeant Peddel, House Steward,		
					Bengal Military Club	1 8 0	
52	328	10th "	2597	Ditto	Lieutenant J. Elliot	10 0 0	
53	589	28th April 1847	334	Ditto	Lieutenant W. H. Smith	8 9 2	
54	591	29th "	335	Ditto	Captain C. Grisell	1 3 2	
55	55	16th May 1848	1324	Ditto	R. Scorlett	32 0 0	
56	116	11th Sept. "	7987	Midnapore	W. D. Rose	10 0 0	
57	209	9th Dec 1849	8080	Bhaugulpore	Haran Chunder Newgy	25 0 0	
58	452	25th March 1850	8620	Loodianah	J. Dove and Co	18 0 0	
59	47	20th May "	3704	Cawnpore	Captain E. Younghusband	100 0 0	
60	27	2nd August "	6470	Jaloun	Ditto	80 0 0	
61	659	20th Jan. "	6470	Peshawur	Brigade Major, Queen's Troops	37 5 8	
62	443	4th March "	10748	Chittagong	W. Seton-Karr	25 0 0	
63	173	3rd July "	1863	Benares P.	Lieutenant C. H. Dickens	5 8 0	
64	86	4th "	229	Lucknow	Editor of the <i>Englishman</i>	10 0 0	
Total						1,624 11 6	

J. I. HARVEY,

Sub-Treasurer.

Notice.

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the following Divisions of the Cuttack Circle:—

Cuttack,
Pooree,
Mahanuddy,
Balasore.

Correct Lists and Specifications of all the several descriptions of work that may be required in the repairs of Buildings and in the construction of ordinary works can be had from the undersigned, and copies of the Lists and Specifications will be forwarded to intending Contractors on application.

The Contracts to be first made will take effect from 1st May or 1st November 1862, as most convenient to contracting parties.

T. W. ARMSTRONG, C. E.,
Supdg. Engineer, Cuttack Circle.

CUTTACK,
The 25th March 1862. }

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranuggur, Ooltadangah, Sealdah, Entally, Ballygunge, Bhowanipore, Alipore, and Kidderpore, &c. (being Grand Divisions I, II, III, IV, V, VI, VII, and VIII of the Suburbs of Calcutta), having been duly revised, under Section XVI. of the Act, for the year 1862, the prescribed Notifications under Section XVIII. have, on this date, been fixed at conspicuous places in the Divisions, and also at the Sudder, Arreeadoh, and Dum-Dum Thannahs. All persons dissatisfied with the said assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper; but under Section XX. of the Act no such appeal can be received after the expiration of one month from this date. Applicants should send, with their appeals, the Tax Bills for the last quarter paid by them.

Parties willing to pay at once a whole year's tax may send in the amount to this Office when receipts will be granted. The gentlemen who composed the Punchayets last year have been appointed for this year also with the following exceptions:—

GRAND DIVISION I.

Baboos Punchanon Bannerjee, Kistomohon Mookerjee, Nundocomar Gangooly, in the places of Baboos Khetterdhone Bannerjee, Juggobundo Gangooly, and Cally Nauth Moitro.

W. HEYSHAM,
Deputy Magistrate.

SUB-DIVISION TAX OFFICE; }
Alipore, }
The 27th March 1862. }

[1665]

NOTICE.

THE undermentioned Packages now lying on the Custom House Wharf, if not cleared on or before the 7th May 1862, will, under Section XIII. of Act XVI. of 1837, be sold for the realization of Duty, Wharfage, and any other charges that may be due thereon:—

Date of Landing.	Mark or Address of Packages.	Ships.
1859, Nov. ..	375 Kegs Nails, C in triangle S N	... Hotspur.
" Dec. ...	5 Cases Beads, C in triangle R B	... Lady Melville.
" Aug. ...	9 Kegs and a quantity of loose Nails, C in triangle S N	Robert Ritson.
1860, May ..	225 Cases Glass, J H C	... Cimber.

E. T. TREVOR,
Offg. Collector of Customs.

CALCUTTA CUSTOMS, }
The 29th April 1862. }

CUSTOMS.

List of Unclaimed Packages lying on the Custom House Wharf.

Date of Landing.	Mark or Address of Packages.	Ships.
1862, Jan. 6th ...	2 Cases, B W	... Raby Castle.
" " 27th ...	11 Cases, 1 Cask, C N C in diamond F, C N C	... Malabar.
" Feb. 1st ...	4 Cases, C in diamond	... Ditto.
" Jan. 13th ...	1 Crate, D. Wilson and Co.	... Dartmouth.
1858, " 6th ...	12 Boxes Box-wood Plugs, no mark ... { Landed by	Rajah.
" " " ...	1 Box Bullets, no mark ... { S a d o o	
" " " ...	1 Case Copper Powder Flasks, no mark { C h u r n	
1862, Feb. 19th ...	1 Case, Mr. Hugh Stephens, care of Mr. Campbell, E. I. Railway	... Tamana.
" Jan. 28th ...	1 Plate Iron, no mark	... Thos. Campbell.
Unknown ...	1 Cask, Vices, J. G. O.	... Unknown.
1862, Jan. 14th ...	1 Case, Captain E. Harrison, Royal Artillery	... Str. Bengal.

E. T. TREVOR,
Offg. Collector of Customs.

CALCUTTA CUSTOMS, }
The 29th April 1862. }

[1666]

Notice.

INCOME TAX ACT, SCHEDULES 1 AND 2.

UNDER the orders of the Governor General of India in Council, notice is hereby given that, except in the case of any person or persons to whom a special Notice is issued, the assessment for the Income Tax, for the year commencing from the 31st July 1861, under Schedules 1 and 2, Act XXXII. of 1860 (Income Tax Act), will be the same as for last year; provided that if any person

object to such assessment, he may apply to the Assessor of his Division for Forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the date of this Notice, and he will then be assessed on such Return under the said Act XXXII. of 1860.

E. LLOYD, *Captain,*
Deputy Commissioner of Revenue.

REVENUE DEPARTMENT;
Zillah Kamroop,
The 25th February 1862. }

No. 39.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at No. 6, Park Street, up to 2 P. M. of the 1st May, and opened there at noon on the 2nd May in the presence of parties who may be pleased to attend for the supply, by Contract, of the Articles specified in the subjoined Schedule.

Form of Tender will be supplied by the Commissariat Officer on application.

Tenders to be superscribed "Tender for Bullock Gear."

Tenders will not be received after the hour fixed, and they must comprise all the Articles noted in the Schedule.

Tendering parties must lodge with their Tenders, or pay before the same are opened, the requisite Earnest Money by Bank of Bengal Receipt.

Musters of the Articles can be seen at the Commissariat Godown, Baloghhat.

SCHEDULE.

Number of Tender.	DETAILS.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	Where and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender or before opening it.	Amount of Security to be deposited for Contract.	Quality of Supply.
1	Jhools ... Suffrahs ... Hand Rubbers ... Curry Combs ... Nose Ropes ... Bridles ..	One delivery only on 15th September 1862.	429 215 215 215 429 429	Cattle Yard, Cooly Bazar, to Executive Commissariat Officer.	The whole to be received on 15th September 1862.	100 Rupees.	100 Rupees.	Very best.

FORT WILLIAM;
Executive Commissariat Office,
The 17th March 1862. }

H. B. CHALMERS,
Assistant Commissary General.

[1667]

COMMISSARIAT DEPARTMENT.

No. 263.

STATEMENT showing the Articles, with Quantities, provided by Contract and Purchase by the Cawnpore Executive during the Month of May 1861, also the Contract and Purchase Rates.

ARTICLES.	CAWNPORE.					
	Number of Men.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Rate per Man.	Amount Cost.
Victualling Supplies.						
		lbs. oz. d.	lbs. oz. d.	Rs. As. P.		Rs. As. P.
Bread per Re.	34,914 Men or Days.	34,914 0 0	13 0 0	...	1,126 ¹ / ₄ Men, average at Rs. 8-8-4 each per month.	2,685 11 0
Beef "		27,874 8 0	11 1 12 ¹ / ₄	...		2,508 10 6
Mutton "		7,039 8 0	9 1 7 ¹ / ₄	...		774 5 8
Firewood "		104,742 0 0	255 0 0	...		410 12 0
Rice "		8,728 8 0	23 9 0	...		370 7 1
Salt "		2,182 2 0	14 5 0	...		152 7 5
Sugar "		5,455 5 0	7 13 0	...		698 4 6
Potatoes "		20,409 8 0	61 0 0	...		334 9 4
Onions "		14,504 8 0	65 0 0	...		223 2 4
Coffee "		1,317 10 13	3 0 0	...		439 3 8
Tea, green per lb.		194 4 15	...	1 8 0		291 7 4
" black "		705 14 8	...	1 0 0		705 14 6
						9,594 15 4

Hospital Supplies.

		lbs. oz. d.	lbs. oz. d.	lbs. oz. d.		Rs. As. P.
Bread per Re.	4,425 Men or Days.	3,954 0 0	13 0 0	...	142 ³ / ₄ Men, average at Rs. 14-0-10 each per month.	304 2 6
Beef "		151 8 0	11 1 12 ¹ / ₄	...		13 10 2
Mutton "		1,596 8 0	9 1 7 ¹ / ₄	...		175 9 10
Chickens "		No. 450	No. 3	...		150 0 0
Butter "		lbs. oz. d.				
Milk "		107 6 8	...	3 0 0		35 12 10
		2,547 0 0	...	34 0 0		74 14 7
Sugar "		542 14 12	7 13 0	...		69 7 11
Rice "		1,082 1 0	23 9 0	...		45 14 9
Onions "		220 5 0	65 0 0	...		3 6 3
Pepper "		13 12 5	...	4 0 0		3 7 1
Ginger "		5 8 4 ¹ / ₂	...	8 0 0		0 11 0
Nutmeg "		5 3 3 ¹ / ₂	...	0 10 0		8 5 2
Flour "		110 2 8	...	24 8 0		4 7 11
Salt "		141 5 0	14 5 0	...		9 13 11
Firewood, "		18,608 0 0	255 0 0	...		72 15 7
Eggs "		No. 596	No. 30	...		19 13 10
Ghee "		lbs. oz. d.				
Potatoes "		2 2 0	...	4 8 0		0 7 7
Sonjee "		1,474 8 0	61 lbs.	...		24 2 9
		0 12 0	...	23 8 0		0 0 6
Oil "		MDs. S. C.	...	MD. S. C.		
Thread "		5 3 7	...	0 5 12		35 6 2
Lime Juice per dozen		2 lbs.	...	3 lbs. 8 oz.		0 9 2
		6 dozs. 2 btls.	4 Rs. 1 anna	...		25 0 10
		lbs. oz. d.		RS. AS. P.		
Tea, green per lb.		54 0 4	...	1 8 0		81 0 5
" black "		88 9 4	...	1 0 0		88 9 3
Arrowroot "		15 2 0	...	0 6 0		5 10 9

[1668]

ARTICLES.	CAWNPORE.					Amount Cost.
	Number of Men.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Rate per Man.	

Hospital Supplies.—(Concluded.)

		lbs. oz. d.		Rs. As. P.		Rs. As. P.
Barley	per lb.	111 14 4	...	0 6 0		41 15 4
Sago	"	20 8 0	...	0 4 0		5 2 0
		D. B. M.				
Port Wine	per dozen	3 0 1	...	30 0 0		90 4 0
Sherry	"	0 3 1	...	30 0 0		7 12 0
Brandy	"	0 10 3½	...	18 0 0		15 8 4
Beer in Quarts	"	59 2 5	...	10 0 0		592 1 4
						2,006 3 9

Cattle.

FOR ELEPHANTS.			Mds. S. C.		Mds. S. C.		Rs. As. P.
Attah	per Re.	1,550 Elephants or Days.	216 9 0	...	0 16 14	50 Elephants, at Rs. 28-7-5½ ⁰⁰ each per Month.	512 8 6
Fodder, dry	"		1,080 0 0	...	3 0 0		360 0 0
" green	"		2,750 0 0	...	5 0 0		550 0 0
FOR BULLOCKS.							
Gram, 2nd sort	"	13,503 Bullocks or Days.	675 6 0	...	0 19 4	435½ ¹¹ Bullocks, at Rs. 6-3-5 ⁰⁰ each per month.	1,402 14 6
Bhoosah, white	"		2,363 1 0	...	1 32 8		1,303 11 10
FOR C. CAMELS*.							
Gram, 2nd sort	"	1,040 Camels or Days.	26 0 0	...	0 19 4	38½ ¹¹ Camels, average at Rs. 1-6-5½ ⁰⁰ each per month at Graze.	54 0 5
FOR HORSES.							
Gram, 1st sort	"	29,902 Horses or Days.	2,637 8 15	...	0 18 4	984½ ¹¹ Horses, average at Rs. 7-3-11 each p. month.	5,780 3 5
Bran	"		315 6 0	...	0 25 0		504 3 10
Ardowah	"		341 0 0	...	0 19 0		717 14 4
							11,185 8 10

Barrack Supplies.

		Mds. S. C.		Mds. S. C.		Rs. As. P.
Charcoal	per Re.	19 5 0	...	1 5 0		17 0 0
Cotton for Wicks	"	0 17 6	...	0 2 0		8 11 0
Oil for Lamps	"	21 4 14	...	0 5 12		146 14 11

* Camels at Graze from 1st to 27th May 1861.

ARTICLES.	CAWNPORE.				
		Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.

Barrack Supplies.--(Concluded.)

		Mds. S. C.	Mds. S. C.	Rs. As. P.	Rs. As. P.
Lime	per Re.	158 0 0	1 5 8	...	138 14 5
Spitting Pans	per 100	No. 100	...	0 12 0	0 12 0
Jars	per each	" 136	...	0 5 0	42 8 0
Gumlahts	"	" 130	...	0 1 0	8 2 0
Ghurrahs	"	" 400	...	0 0 6	12 8 0
Hand Basins	"	" 955	...	0 0 6	29 13 6
Naunds	per Re.	" 62	...	No. 10	6 3 2
				Rs. As. P.	
Earthen Pans	per each	" 24	...	0 0 6	0 12 0
Stool Pans	"	" 12	...	0 0 4	0 4 0
Bysakee	per 100	" 20	...	3 0 0	0 9 7
Leather Water Bag	per each	" 1	...	5 0 0	5 0 0
					418 0 7

Bazar Medicines.

		lbs. oz. d.	Mds. S. C.	lbs. oz. d.	Rs. As. P.
Alum	per Re.	2 0 0	...	8 0 0	0 4 0
Camphor	"	1 6 0	...	0 10 0	2 3 2
Cardamums	"	0 2 0	...	0 4 0	0 8 0
Cloves	"	0 2 0	...	2 10 0	0 0 9
Ginger	"	0 8 0	...	8 0 0	0 1 0
Linseed Oil	"	4 0 0	...	10 0 0	0 6 5
Mustard "	"	4 8 0	...	11 0 0	0 6 7
Wax, White	"	4 8 0	...	1 9 9	2 13 1
" Yellow	"	3 0 0	...	2 0 0	1 8 0
Cloth for Bandages	per yard	33 yards	...	3 as. 6 pie	7 3 6
				lbs. oz. d.	
Charcoal	per Re.	40 lbs.	...	90 0 0	0 7 1
Chunam	"	1 sr. 8 cks.	1 5 8	...	0 0 6
Flour	"	37 lbs. 4 oz.	...	24 8 0	1 8 4
Linseed Meal	"	34 " 8 "	...	28 0 0	1 3 8
Lime Juice	per dozen	2 bottles	4 Rs. 1 an.	...	0 10 10
		lbs. oz. d.			
Oil	per Re.	20 0 0	...	11 8 0	1 11 10
Pots and Pans, earthen	p. 100	No. 42	...	12 annas	0 5 0
		lbs. oz. d.	lbs. oz. d.	lbs. oz. d.	
Sugar	per Re.	6 8 0	7 13 0	...	0 13 2
Soap, Country	"	3 4 0	...	10 0 0	0 5 4
Suet, Mutton	"	6 8 0	...	8 0 0	0 13 0
Twine, Country	"	0 11 0	...	8 0 0	0 1 4
Tow "	"	7 8 0	...	20 0 0	0 6 0
Firewood	"	240 0 0	255 0 0	...	0 15 0
Rasout	"	0 0 4	...	1 0 0	0 0 3
Salt	"	1 0 0	14 5 0	...	0 1 1
Candles, Tallow	"	3 8 0	...	8 0 0	0 7 0
Towels	per each	No. 3	...	3 annas	0 9 0
				lbs. oz. d.	
Cotton	per Re.	1 lb. 4 oz.	...	7 0 0	0 2 10
Linseed, whole	"	2 lbs.	...	21 0 0	0 1 6
Hog's Lard	"	3 "	...	2 10 10	1 2 0
Flannel, Country	per yard	4 yards	...	12 annas	3 0 0
Bazar Phials	per Re.	No. 42	...	No. 64	0 10 6

[1670]

ARTICLES.	CAWNPORE.				
		Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.

Bazar Medicines. — (Concluded.)

		lbs. oz. d.		lbs. oz. d.	Rs. As. P.
Pepper	per Re.	0 4 0	...	3 8 0	0 1 1
Kaladana	"	0 8 0	...	8 0 0	0 1 0
Kuth Kuringa	"	0 8 0	...	16 0 0	0 0 6
Mustard Seed	"	3 0 0	...	26 0 0	0 1 10
				RS. AS. P.	
Bottles, empty, Pints	per each	No. 12	...	0 0 4	0 4 0
Flannel, Europe	per yard	4 yards	...	1 8 0	6 0 0
Dusters	per each	No. 2	...	0 1 6	0 3 0
Green Silk	per yard	½ yard	...	2 0 0	1 0 0
Bar Soap	per Re.	3 oz.	...	1 lb.	0 3 0
Leeches	"	No. 867	...	No. 25	34 10 10
					73 7 0

Sundry Articles.

				Rs. As. P.	Rs. As. P.
Flannel, Europe	per yard	13 yards	...	1 8 0	19 8 0
Calico Cloth	per Re.	4 "	...	4 yards	1 0 0
Khurooah Cloth	"	4 "	...	4 "	1 0 0
Coarse Cloth	"	2 "	...	8 "	0 4 0
Thread for sewing	"	1 lb. 12 oz.	...	3 lbs. 8 oz.	0 8 0
Hemp	per md.	1 maund	...	4 Rupees	4 0 0
Naunds	per Re.	No. 10	...	No. 10	1 0 0
				RE. AS. P.	
Jars	per each	" 7	...	0 5 0	2 3 0
Gumlahs	"	" 20	...	0 1 0	1 4 0
Jharruns	"	" 6	...	0 1 6	0 9 0
Ropes	"	" 2	...	1 15 6	3 15 0
Spitting Chatties	per 100	" 20	...	0 12 0	0 2 5
Charcoal	per Re.	3 maunds	...	1 md. 5 srs.	2 10 8
Baskets	per each	No. 2	...	2 annas	0 4 0
Gurrah Cloth	per Re.	12 yards	...	8 yards	1 8 0
Cotton Ropes, large	per each	No. 1	...	2 Rupees	2 0 0
Tow, Country	per Re.	12 lbs.	...	20 lbs.	0 9 7
					42 5 8

MEMORANDUM.

	Rs. As. P.
Victualling Supplies	... 9,594 15 4
Hospital	... 2,006 3 9
Cattle	... 11,185 8 10
Barrack Supplies	... 418 0 7
Bazar Medicines	... 73 7 0
Sundry Articles	... 42 5 8

Total, Rupees ... 23,320 9 2

G. R. ROBERTS, Captain,
Deputy Assistant Commissary General.

CAWNPORE;
Executive Commisariat Office,
The 1st June 1861.

STATEMENT showing the Articles, with Quantities, provided by Contract and Purchase by the Kasondie Executive during the Month of September 1861, also the Contract and Purchase Rates.

ARTICLES.	SUBATHOO.					DUGSHAI.					
	No. of Men rationed and rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.	No. of Men rationed and rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.	
VICTUALLING SUPPLIES.											
		lbs. oz. d.	lbs. oz. d.	Rs. As. P.	Rs. As. P.		lbs. oz. d.	lbs. oz. d.	Rs. As. P.	Rs. As. P.	
Bread	per Re.	28,074 0 0	12 9 0	2,234 11 11	2,234 11 11	935 ³ / ₄ Men, at Rs. 8-12- ² / ₄ per each.	29,963 0 0	12 9 0	...	2,385 1 9	
Beef	"	28,074 0 0	11 1 ¹ / ₂ 0	2,526 10 6	2,526 10 6		29,618 0 0	11 1 ¹ / ₂ 0	...	...	2,665 9 11
Mutton	"	...	...	...	...		345 0 0	9 1 ³ / ₄ 0	...	...	37 15 2
Tea, green	per lb.	208 12 ¹ / ₂ 0	...	303 3 0	303 3 0		222 15 ⁶ / ₇ 0	...	...	1 8 0	334 7 9
" black	"	417 9 ¹ / ₂ 0	...	417 9 5	417 9 5		545 15 ⁴ / ₇ 0	...	...	1 0 0	545 15 8
Coffee	per Re.	1,253 13 ¹ / ₂ 0	2 6 0	527 14 10	527 14 10		1,337 2 ¹ / ₂ 0	2 6 0	...	...	563 0 1
Rice	"	7,018 0 0	21 0 0	334 3 5	334 3 5		6,731 4 0	21 0 0	...	...	320 8 6
"	"	...	...	...	...		759 8 0	...	...	15 lbs.	50 10 1
Sugar	"	4,386 9 0	7 13 0	561 7 8	561 7 8		4,523 9 8	7 13 0	...	...	579 0 3
"	"	...	...	...	...		158 2 0	...	...	5 lbs. 8 oz.	28 12 0
Salt	"	1,754 10 0	18 8 0	94 13 7	94 13 7	1,872 11 0	18 8 0	...	...	101 3 7	
Potatoes	"	28,074 0 0	30 8 0	920 7 4	920 7 4	22,471 8 0	30 8 0	...	...	736 12 3	
Vegetables	"	...	...	...	...	7,491 8 0	80 8 0	...	...	93 1 0	
Firewood	"	84,222 0 0	...	280 11 10	280 11 10	89,889 0 0	...	...	300 lbs.	299 10 1	
VICTUALLING CONTINGENCIES.											
Tinning Cooking Utensils	"	...	...	...	...	998 ³ / ₄ Men, at Rs. 8-7-0 ¹ / ₄ ³ / ₄ per each.		No. 766	No. 18	42 8 10	
					8,201 13 6						8,784 4 11

	per lb.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Sago		3	6	0	0	13	6	0	4	0
Arrowroot		1	14	0	0	11	3	0	6	0
Brandy	per dozen	2	0	6½	18	0	0	18	0	0
Beer in Quarts		11	10½	0	10	0	0	10	0	0
Port Wine		3	9	5	30	0	0	30	0	0
Sherry "		1	1	6½	30	0	0	30	0	0
Porter "	per gallon	17	gns. 24 dzns.	0	12	0	0	0	12	0
Champagne	per dozen	1	bottle	60	0	0	0	0	12	0
HOSPITAL CONTINGENCIES.										
Tinning Cooking Utensils	per Re.	...	...	...	...	...	...	No. 262	No. 20	...
		989	10	7	...	...	...	13	1	7
								664	2	1

Bazar Medicines and Necessaries.

	per Re.	lbs. oz. d.	lbs. oz. d.	Rs.	As.	P.	lbs. oz. d.	lbs. oz. d.	Rs.	As.	P.
Alum		1	0	0	6	8	0	1	8	0	0
Camphor, unrefined		0	1	0	0	6	0	0	12	0	0
Ginger		0	2	0	7	0	0	0	6	0	0
Linseed Oil		4	0	0	6	0	0	7	0	0	0
Mustard "		4	0	0	8	0	0	6	0	0	0
Rasout		0	2	0	4	0	0	8	0	0	0
Vinegar, Europe	per dozen	3	bottles	18	Rupees	...	...	2	bottles	...	...
Mustard	per Re.	6	lbs.	0	9	2	...	3	lbs.	...	...
Wax, White		3	"	2	0	0	...	3	"	...	...
" Yellow		3	"	2	2	0	...	3	"	...	...
Bazar Phials		No. 6	...	No. 16	...	...	...	23	yards	...	...
Candles, Wax		3	oz.	1	0	0	...	30	"	...	...
Cloth for Dressing		12	yards	8	yards	...	...	12	lbs.	...	...
" Bandages		20	"	9	"	...	...	10	yards	...	...
Flour for Poultices		20	lbs.	10	lbs.	...	...	2	"	...	...
Flannel, Europe		6	yards	1	yard	...	...	2	"	...	...
" Country		1	yard	2	yd. 10	ins.	...	2	"	...	...
Green Silk for Eye-shades		1	"	28	ins.	...	...	2	"	...	...
				1	4	4	...			...	...
				10	8	5	...			...	...
				1	8	0	...			...	...
				1	6	8	...			...	...
				0	6	0	...			...	...
				0	3	0	...			...	...
				1	8	0	...			...	...
				2	3	6	...			...	...
				2	0	0	...			...	...
				6	0	0	...			...	...
				0	7	0	...			...	...
				1	4	4	...			...	...

ARTICLES.	SUBATHOO.					DUGSHAI.				
	No. of Men died and rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.	No. of Men died and rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
Bazar Medicines and Necessaries.—(Concluded.)										
Linseed Meal	per Re.	lbs. oz. d.	lbs. oz. d.	...	Rs. As. P.		lbs. oz. d.	lbs. oz. d.	...	Rs. As. P.
Lime Juice	per dozen	20 0 0	8 0 0	...	2 8 0		10 0 0	8 0 0	...	1 4 0
Soap, Country	per Re.	1 bottle	8 Rupees	...	0 10 8					
Suet, Mutton	"	2 oz.	8 lbs.	...	0 0 3					
Tape	"	3 lbs.	5 lbs. 12 oz.	...	0 8 4		3 0 0	5 12 0	...	0 8 4
Firewood	"	20 yards	80 yards	...	0 4 0		75 yards	80 yards	...	0 15 0
Jharrauns or Dusters	"	320 lbs.	...	300 lbs.	1 1 0		480 lbs.	...	300 lbs.	1 9 7
		No. 6	...	No. 16	0 6 0		No. 6	...	No. 16	0 6 0
Chirettah	"	lbs. oz. d.	lbs. oz. d.	...	0 4 0		2 lbs.	...	1 6 6	2 13 0
Cubeb	"	1 0 0	4 0 0	...	2 6 4					
Cotton	"	1 8 0	0 10 0	...	0 2 4					
Poppy Heads	"	0 12 0	5 0 0	...	0 1 6					
Oil of Turpentine	"	0 6 0	...	4 lbs.	2 0 0					
Bran	"	2 0 0	...	1 lb.	0 1 1					
Leeches	"	4 0 0	...	58 lbs.	7 6 9					
Kuth (Catichu)	"	No. 282	No. 38	...	...		No. 106	No. 38	...	2 12 7
Bottles, empty	per 100	...	...	...	...		4 oz.	5 lbs.	...	0 0 9
Honey	per Re.	...	...	...	...		No. 28	...	7 0 0	1 15 4
Sugar, soft	"	...	...	...	...		8 oz.	7 lbs.	...	0 1 1
Spirits Bazar or Rum	per gallon	...	...	...	...		5 lbs.	16 "	...	0 5 0
Candles, Tallow	per Re.	...	...	...	...		24 drams	...	2 0 0	1 3 2
Kamila	"	...	...	...	...		1 lb. 8 oz.	4 lbs.	...	0 6 0
Thread	"	...	...	...	...		4 "	...	4 lbs.	0 1 0
Tow, Country	"	...	...	...	...		8 "	...	1 lb. 8 oz.	0 5 4
Water Jars	"	...	...	...	...		20 lbs.	12 lbs.	...	1 10 8
Iron Nails	"	...	...	...	...		No. 2	No. 34	...	0 9 10
Baskets	per each	...	...	...	...		" 15	...	2 pie	0 2 6
Lime	per Re.	...	...	...	...		" 2	No. 16	...	0 2 0
Charcoal	"	...	...	...	...		400 lbs.	160 lbs.	...	2 8 0
	"	...	...	...	...		60 "	70 "	...	0 13 8
					51 3 8					54 2 8

Barrack Supplies.

		Mds. S. C.	Mds. S. C.	Rs. As. P.	Mds. S. C.	Mds. S. C.	Rs. As. P.
Oil	per Re.	10 34 0	0 5 3	83 10 7	12 15 12	0 5 3	95 6 9
Thread for Wicks	"	0 22 7	0 4 0	5 9 9	0 14 0	0 4 0	3 8 0
Cloth for cleaning Lamps	"	4 yards	16 yards	0 4 0	4 yards	16 yards	0 4 0
Lime	"	Mds. S. C.	2 mds.	57 6 0	Mds. S. C.	2 mds.	22 0 0
Charcoal	"	114 30 0	35 seers	8 9 1	44 0 0	35 seers	8 0 0
Jallahs	"	7 20 0	No. 3½	15 6 1	7 0 0	No. 3½	49 3 8
Gumlahs	"	No. 50	" 6½	76 4 9	No. 160		
		" 500					
				247 2 3			178 6 5

Bedding.

Cattle.

DUGSHAL.

ARTICLES.	Number or Quantity.	Rate by Contract.	Amount Cost.	ARTICLES.	No. of Mules fed and cost per head.	Number or Quantity.	Rate by Purchase.	Amount Cost.
Quilts	No. 1025	Rs. As. P. 2 11 6	Rs. As. P. 2,794 14 0			Mds. S. C.	Mds. S. C.	Rs. As. P.
per each								
Sheets	" 994	1 2 0	1,118 4 0	Gram, 1st sort	per Re.	18 0 0	0 12 0	50 0 0
"				"	"	81 0 0	8 0 0	10 2 0
Blankets	" 994	1 15 0	1,925 14 0	Grass, green				
			5,839 0 0		12 Mules, at Rs. 5-13-6 per each.			70 2 0

KUSSOWLIE;
Executive Commissariat Office,
The 1st October 1861.

J. KERR, Lieutenant,
Deputy Assistant Commissary General.